

**FISCAL YEAR
2018
BUDGET
INSTRUCTIONS**

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FISCAL YEAR 2018 BUDGET INSTRUCTIONS

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FISCAL YEAR 2018 BUDGET DUE DATES

September 1, 2016

- Leasing information submitted to DFMD.
- IT new requests submitted to ITSD (crystal.wessing@oa.mo.gov) and your assigned Budget & Planning (B&P) analyst.

September 15, 2016

- Capital Improvement items submitted to DFMD.

October 1, 2016

- Department FY 2018 budget request submitted.
- FY 2017 Supplemental Requests submitted to B&P. (Submit electronic copies to your assigned B&P analyst and paper copies with the Department Request Budget.)
- Draft Fund Financial Summary Forms submitted to B&P.
- Tax Credit Analysis Forms submitted to B&P (Lindsey.peters@oa.mo.gov)
- Comprehensive List of Flexibility and Estimated Appropriation requests. (Submit electronic copy to your assigned B&P analyst.)
- Vehicle Request Form. (Submit electronic copy to your assigned B&P analyst and to Cindy Dixon, the Statewide Fleet Manager – cindy.dixon@oa.mo.gov)
- Department Organizational Chart – Submit an electronic copy to your assigned B&P analyst.

November 15, 2016

- B&P submits comprehensive set of Fund Financial Summaries to the House and Senate Appropriations staff.

January 13, 2017

- B&P submits comprehensive set of Tax Credit Analysis Forms to the House and Senate Appropriations staff. This due date allows time for departments to include 2nd quarter data on the forms.

Two weeks after State of the State

- Department request budgets with Governor recommendations are submitted to B&P, House and Senate.
- B&P submits a comprehensive set of Fund Financial Summaries with Governor Recommendations to the House and Senate Appropriations staff.

BUDGET BOOKS

DISTRIBUTION:

Department Request Submission:

- Budget and Planning—3 paper copies and a PDF version emailed to Pamela.McQuary@oa.mo.gov
- House Appropriations—15 paper copies
- Senate Appropriations—4 paper copies

Governor's Recommendation Submission:

- Budget and Planning—3 paper copies and a PDF version emailed to Pamela.McQuary@oa.mo.gov
- House Appropriations—45 tabbed, paper copies
- Senate Appropriations—18 tabbed, paper copies

SUBMISSION FORMAT:

- 8 ½ x 11 paper, double-sided.
- The October 1 budget book submission does not need covers, dividers, or binding.
- The Governor's Recommendation budget book submission should be bound format.

BUDGET BOOK ORDER:

1. Transmittal letter (Optional) – This is a letter presenting the budget to the Governor.
2. Table of Contents (See below for format.)

Overview Information

3. Department Overview Paragraph – Briefly describe the key functions of the department.
4. State Auditor's Reports and Legislative Oversight Evaluations
5. Missouri Sunset Act Report – List any programs subject to the Missouri Sunset Act.

Department-wide requests – This section should include a consolidated request form for items which are department-wide and those that cross budgeting units such as pay plan, replacement vehicles, fuel cost increase and overtime. (Not all departments will have department-wide requests.)

6. Department-wide New Decision Item Form #1
7. Department-wide Decision Item Detail Reports (BRASS Report 10) for all budgeting units
8. Department-wide New Decision Item Form #2
9. Department-wide Decision Item Detail Reports (BRASS Report 10) for all budgeting units
REPEAT AS NECESSARY FOR ALL DEPARTMENT-WIDE NEW DECISION ITEMS.

Core and New Decision Item Requests

10. Core Decision Item Form
11. BRASS Core Reconciliation Report (BRASS Report 18a)
12. Decision Item Summary Report (BRASS Report 9) for core budgeting unit #1
13. Flexibility Request Form for core budgeting unit #1– if applicable
14. Decision Item Detail Report (BRASS Report 10)
15. Program Description Forms – Include one form for each program in the core budgeting unit.
16. New Decision Item Form #1
17. Decision Item Detail Report (BRASS Report 10)
REPEAT AS NECESSARY FOR ALL CORE BUDGETING UNITS.

OTHER SUBMISSIONS: (Unless otherwise noted, the other submissions are due October 1 with the budget submission.)

1. Fiscal Year 2017 supplemental requests – Submit electronic copies to your Budget and Planning analyst and paper copies with your Fiscal Year 2018 budget request.
2. Fund Financial Summaries –To ensure the Fund Financial Summary form accuracy and completeness, agencies will work with their Budget and Planning analyst throughout the fall to finalize the forms. Submit drafts to Budget and Planning electronically no later than October 1, separate from the department's budget request. Budget and Planning will provide all final Department Request Fund Financial Summaries to the General Assembly Appropriations staff on or before November 15. Submit electronic copies of the Fund Financial Summaries updated with Governor recommendations to Budget and Planning two weeks after Governor recommendations are announced. Budget and Planning will provide a copy of all January submissions to the House and Senate two weeks after the Governor Recommendations are announced.
3. Tax Credit Analysis Forms – Submit paper and electronic copies to Lindsey Peters in Budget and Planning (Lindsey.Peters@oa.mo.gov) by October 1. Budget and Planning will forward all forms to the General Assembly Appropriations staff. Resubmit forms to Budget and Planning by January 13 with year-to-date information for the current fiscal year. Budget and Planning will provide an electronic copy of all January submissions to the General Assembly Appropriations staff by January 13.
4. Comprehensive list of flexibility and estimated appropriation (E) requests – Submit electronic copies to your assigned Budget and Planning analyst by October 1.
5. Vehicle request forms – Submit an electronic copy to your assigned Budget and Planning analyst and to Cindy Dixon, State Fleet Manager (cindy.dixon@oa.mo.gov).
6. Department organization charts - Submit an electronic copy of the most recent organization chart showing the salaries and employee names of all employees considered to be part of the management team to your assigned Budget and Planning analyst by October 1.
7. ITSD requests – Submit an electronic copy of New Decision Item Requests to your assigned Budget and Planning analyst and Crystal Wessing in ITSD (crystal.wessing@oa.mo.gov) by September 1.
8. Supporting documentation for reallocations/transfers - If the FY 2018 budget request includes reallocations and core transfers, please provide your assigned Budget and Planning, House and Senate analysts with supporting documentation to identify the movement of spending authority. A suggested format is available upon request.

TABLE OF CONTENTS INSTRUCTIONS

- There should be one Table of Contents for the entire budget. Do not make a separate one for each volume of the budget request if there are multiple volumes.
- Indicate “Core” before all core forms.
- Indicate “Increase” before all new decision item requests.
- You do not need to list the BRASS Reports on the Table of Contents.

The Table of Contents below is an example of the preferred format.

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BRASS CODING INFORMATION

BRASS ADMINISTRATOR – Matt Bess (matt.bess@oa.mo.gov) or 751-9308.

CODING REMINDERS

- **Never enter cents when coding amounts in BRASS, round up to the nearest dollar if necessary.**
- The budget request should mirror actual planned spending as closely as possible. To identify which core reallocations may be necessary as part of the core request, compare the prior year expenditures to the requested amount at the job class and budget object class.
- Do not enter FTE with more than TWO decimal places. Entering more than two decimal places skews the FTE totals in BRASS.
- Transfer appropriations are typically coded to your agency's highest level org. (For example in DHSS that would be org 1580). Contact the BRASS Administrator prior to coding a transfer to a different level org code.
- Code new decision items using existing appropriations or existing budget units at the same level org. (For example, a department using a current appropriation cannot code new decision items to that appropriation at a lower level org than how the core is currently coded for that appropriation. If a department adds a new decision item at the division level with an existing appropriation that is assigned to the division level org, then the division level org—2450 level must be used. The new decision item cannot be coded to the department level org—this is the Level 1 org).
- Code PS appropriations only to BOBC 100.
- Code Transfer appropriations only to BOBC 820.
- Enter FY 17 BRASS one-times as a one-time core reduction in FY 18.

APPROPRIATION NUMBERS

- Use the existing core appropriation number for new decision item requests in the operating, leasing, and supplemental budgets if the item will become part of the ongoing core amount.
- If the decision item needs to be line-itemed separately or is for something not in the current core, (for example, a new training program), the agency should contact the BRASS Administrator for a new appropriation number. Personal service, expense and equipment, program specific distributions, and transfer appropriations will continue to have separate appropriation numbers.
- These appropriation numbers directly affect the information and budget control in the SAM II system. Agencies should give serious consideration to the impact of assigning appropriation numbers in the budget system.
- All membership dues \$70,000 or greater for a single membership must have separate appropriation numbers, but do not need a separate budget unit unless the department prefers.

BUDGET OBJECT CLASSES

The budget object classes establish the SAM II budget controls. Request the applicable budget object classes for each appropriation and code at least \$1 to each BOBC that could be used during the fiscal year. Each BOBC amount should reflect planned agency expenditures. If you include at least \$1 in a budget object class, expenditures can be charged to that BOBC and you will not need to add BOBC's after the budget has been loaded into SAM II.

- ITSD consolidated agencies that should not reallocate core funds to object class 480 (computer equipment), but may transfer funds to the Information Technology Services Division (ITSD) in the Office of Administration for computer equipment needs.

New decision item requests may include object class 480 (computer equipment). If the new funding is included in the final budget, transfer the ongoing funds to ITSD in the next fiscal year.

CATEGORIZATION OF REQUESTS:

Categorize each new decision item request based on the type of request. Use the Info Edit screen for each decision item and choosing the appropriate category.

CHART OF ACCOUNTS

The SAMII Chart of Accounts establishes the organization and appropriation structures. Changes to the organization or appropriation structures affect purchasing and accounting functions; therefore, agencies should consider the impact of any proposed organization or appropriation structure changes. Discuss any changes in organization or appropriation structures with your assigned Budget and Planning analyst prior to making any BRASS changes.

CORE BUDGET REQUEST

- Budget Year requests should reflect planned agency expenditures. The core budget request should show the appropriate budget object classes based on the proposed spending plan. Changes in current year amounts reflected in the BRASS reports are prohibited unless an error occurred. Contact the BRASS Administrator to request a change.
- A core request may have multiple core changes for the same decision item, but each core change requires a separate BRASS budget form. For example, reallocating from two different cores into another core requires separate forms. Multiple budget forms provide the information necessary for decision makers to review the various core changes. If unsure of how to enter core changes, contact your assigned Budget and Planning analyst.
- Add a description in the justification tab for each core change. These descriptions are visible in BRASS report 18a – (core changes reconciliation detail). Various entities view these reports, so keep the descriptions concise.

CORE DECISION ITEM NUMBERS

For statewide reporting purposes, use the following decision items to reflect changes to core requests.

0000002	Transfers In	Used for amounts transferred in <u>from another department</u>
0000003	One-time Reduction	Used for the reduction of one-time amounts
0000004	Transfers Out	Used for amounts transferred out <u>to another department</u>
0000005	Core Reductions	Used for reductions other than for one-time amounts
0000006	Core Reallocations	Used for moving amounts within the department whether it is within a single budgeting unit or across multiple budgeting units. These should net to zero within the department. Reallocations (\$ or FTE) should not be made between funds.

COST ALLOCATION PLAN TRANSFERS

Central administrative costs and workers' compensation costs will be allocated to the appropriate funds. Budget and Planning will use the same allocation calculation to determine the transfer amounts.

DECISION ITEM DESCRIPTION

Add a description of each new decision item to the textbox of the decision item in the Info Edit form in BRASS. The Governor's Office, Budget and Planning, and the General Assembly use the descriptions; therefore, the descriptions should be clear and concise. BRASS limits the number of characters so use only the most important facts and do not add line returns or breaks in the narrative.

DECISION ITEM RANKING

All core budget requests will be ranked 1. Ranks 2, 3 and 4 are reserved for the use of the Governor.

Ranking of the department new decision items other than any statewide pay plan should begin at 5. This assists decision makers by indicating the department's priority ranking for increase requests.

NEW DECISION ITEM NUMBERS

If a new decision item request encompasses multiple budget units, use the same BRASS new decision item number. One new decision item request form can also be used as long as it includes the necessary request information for all budgeting units.

ONE TIME EXPENDITURES

- Identify the ongoing and one-time costs of any proposed expenditure requests. For example, identifying ongoing maintenance costs for proposed equipment purchases ensures appropriate evaluation of the cost effectiveness and rationale for the request.
- Enter all one-time amounts as a positive number in the "Amount" column along with any ongoing expenditures in that budget object class. Also enter the amount as a negative number in the "1X Amount" column. This is also required for one-time FTE. One-time FTE should be entered as a positive number in the "FTE" column and a negative number in the "1X FTE" column.
- Any FY 16 one-time appropriated amounts should be cut from the core request using core decision item number 0000003. Enter the amount as a negative number on the core change form.

ESTIMATED APPROPRIATIONS

Make the best estimate of expenditures for each estimated appropriation and include budget requests for any increases, and core reductions for any decreases. Provide strong rationale for maintaining any estimated appropriation.

Insert requested "E's" in BRASS by using the "Info Edit/Approp". An "E" should be typed in the "Gov Est" field through "Conf Est" field. **Submit a comprehensive electronic list of requested "E's" to Budget and Planning with the October 1 submission.**

OVERTIME

Certain agencies use separate House Bill sections for overtime appropriations. The requirement applies to nonexempt state employees providing direct client care or custody in facilities operating on a twenty-four-hour, seven-day-a-week basis in the Department of Corrections, Department of Mental Health, Division of Youth Services in the Department of Social Services, and the Veterans' Commission in the Department of Public Safety. Do not request FTE for overtime pay. Agencies may use the generic job class called "Other" (999999) for budgeting overtime pay. Do not code FTE to overtime appropriations. Any FTE coded to overtime appropriations should be reallocated to core PS appropriations or core cut from the budget. **Note that the fringe rate for overtime is different than the fringe rate for regular personal service appropriations.**

CORE REALLOCATIONS

Core reallocations should be between the same fund type, e.g. GR to GR or federal to federal, so the net is \$0 and 0 FTE by fund type. Rather than request a core reallocation between different fund types, the proper procedure would be to core cut one fund type and ask for a new decision item for the other fund type. Any exceptions to this procedure should be discussed with your assigned Budget and Planning analyst prior to coding the reallocation in BRASS. Reallocations from EE to Personal Service should also be discussed with your assigned Budget and Planning analyst prior to coding in BRASS. It is important to provide a brief explanation of the reallocation on the "Justification" tab of the core change form.

Helpful BRASS Reports

Core Reconciliation – Two BRASS reports will help reconcile the core:

1. **Report 14a Core Rec-Dept \$ (1YR)** reconciles the core by beginning with current year budgeted dollar amounts and adding or subtracting core dollar changes.
2. **Report 14c Core Rec-Dept FTE (1YR)** reconciles core by beginning with current year budgeted FTE amounts and adding or subtracting core FTE changes. When running any of these reports, select the fund to be used for the report. The user may select a specific fund number or select FED for all federal funds, OTHER for all other funds, or STATE for all funds. Selecting GR or 0101 will give you the same results. The user may run the report at the department level which results in the items being displayed by budgeting unit or at the budgeting unit level which results in the items being displayed by appropriation.

Core Decision Item Form - Three BRASS reports will help complete the Core Decision Item Form (the Excel document).

1. Report 15a – Core Summary (1YR)

- Use report 15a to complete Question 1 (Core Financial Summary) of the Core Decision Item form after all core changes have been entered into BRASS. Enter these numbers in the Excel document.
- To run the report, select the appropriate agency number, which is the three digit agency number followed by two 0's and a C, in the Approp box. Use the three digit agency number followed by four 0's and a C in the AgOrg box. Any deviation from the above could result in inaccurate data being displayed on the report.

2. Report 16 – Core Financial History

- Use report 16 to complete Question 4 (Financial History) of the Core Decision Item form. Enter these numbers in the Excel document.
- Adjust the appropriation amount and unexpended by fund amounts in the actual columns for any increases in estimated appropriation. BRASS appropriation amounts are the final amounts approved in the regular and supplemental bills only. *Hint: If the unexpended amount is negative on the BRASS report it is likely that an estimated appropriation was increased.*
- Adjust the unexpended amounts due to rounding, if necessary. Actual expenditures in the financial system are recorded in dollars and cents. When actual expenditures are loaded into BRASS the data is rounded to the nearest dollar by budget object class and job class. This could result in the unexpended amount for a fund to be negative by a dollar or so.
- To run the report, select the appropriate agency number, which is the three digit agency number followed by two 0's and a C in the Approp box. Use the three digit agency number followed by four 0's and a C in the AgOrg box. Any deviation from using the above selections could result in inaccurate data being displayed on the report.

3. Report 18a – Core Changes (Reconciliation) Detail (1YR)

- Use Report 18a for Question 5 (Core Reconciliation) on the Core Decision Item form.
- **Do not** enter these numbers in the Core Decision Item Excel document. Simply place the applicable BRASS page after Question 4 of the Core Decision Item form for each core decision item.

- Reallocations of job classes within the same personal service appropriation will not appear on the report even though it was entered into BRASS because the net result for the budgeting unit is \$0. The same is true for reallocations of expense and equipment budget object classes within the same expense and equipment appropriation. Any reallocations between personal service and expense and equipment appropriations or other reallocations between appropriations within a budgeting unit will appear on the report even if the net result for the budget unit is \$0 since the amount for the appropriation has changed.
- A core request may have multiple core changes for the same decision item code. A separate BRASS form must be used for each requested core change. For example, two budget forms will be used if funding is being reallocated from two different cores into another core.
- To run the report, select the appropriate three digit agency number followed by two 0's and a C in the Approp box. (For example: MoDOT's would be 60500C). Select the appropriate three digit agency number followed by four 0's and a C in the AgOrg box. (For example: MoDOT's would be 6050000C). Do not run this report at the budget unit level as this level of detail is not needed in the budget books. Any deviation from using the above selections could result in inaccurate data in the report.

BUDGET REQUEST FORMS OVERVIEW

Core Decision Item, Program Description, New Decision Item, and Supplemental New Decision Item Forms

The budget request forms explain and document supplemental, core, and new decision item requests. Properly prepared, they are the primary source of information for the Governor and the General Assembly in making funding decisions. Good data, sound logic, and solid back-up information are needed to properly justify a request and should clearly show how the items support essential functions. Each element of the justification should be easy to read and understand. Because the budget request forms provide information for decision making, the style and approach should be analytical rather than promotional.

Legislators and other budget form users want a consistent format across departments. Therefore, do not alter the Excel templates and always use a font size of 10pt. or greater on budget forms.

There may be situations where it does not make sense to fill in all the information requested on the budget request form or where it is simpler to complete a single form for similar requests across budgeting units. For example, multiple forms should **not** be used for pay plan decision items. Instead, complete one form for the department and include it in the front of the budget book. Other examples of appropriate combined forms include: implementation of a new program that crosses multiple budgeting units; multiple transfer appropriations from a single fund or for similar purposes; and cost of caseload growth that crosses multiple budgeting units. Discuss exceptions with your assigned Budget and Planning analyst prior to the budget submission.

Electronic copies of the form templates as well as alternate templates for very large numbers were forwarded to the department budget office and are also available on the Budget and Planning web site under 2018 Budget Information "Budget Instructions" <http://oa.mo.gov/budget-planning/budget-information/2018-budget-instructions>

CORE DECISION ITEM REQUEST FORM INSTRUCTIONS

1. CORE FINANCIAL SUMMARY

The Core Financial Summary includes a summary table (example follows) which breaks out the total core request by funding source and budget class. It also includes the number of FTE and amount of fringe benefits by funding source. List the other fund names and numbers below the summary table. There is no need to provide any other information on specific "other funds." Include a second summary table with Governor Recommendations in the January submission.

The fringe benefits noted in the Core Financial Summary are for informational purposes only. Fringe benefits are budgeted in House Bill 5 except for certain fringe benefits budgeted directly to MoDOT, the Highway Patrol, and Conservation. The fringe benefits figures in the summary table use the fringe benefit rate on the top right of the budget form (outside of the print area). **Departments with different fringe benefit rates should change that figure to reflect the appropriate fringe benefit rate.** NOTE: The overtime fringe rate differs from the fringe rate for regular personal service. The rate is the percentage for all fringes excluding MCHCP, plus the flat dollar MCHCP charge.

Complete the following items for this section of the form:

- 1) Break out the GR, Federal, and Other Fund amounts requested amounts by budget class (PS, E&E, PSD, and Transfer). The number of FTE should be broken out by GR, Federal, and Other Funds. Use BRASS report 15a (Core Summary) to check the numbers.
- 2) List the fund names and fund numbers below the summary table for any "other funds" requested. No other data is required except the other fund name and number.
- 3) If requesting "E's" (estimated) appropriations, enter an "E" in the column to the right of the total column and footnote at the bottom of the table the specific fund(s) for which "E's" are being requested.

	FY 2018 Budget Request			Total
	GR	Federal	Other	
PS	1,629,091	668,932	0	2,298,023
EE	2,725,354	1,156,884	0	3,882,238
PSD	17,612,133	44,073,314	7,663,069	69,348,516 E
TRF	0	0	0	0
Total	21,966,578	45,899,130	7,663,069	75,528,777
 FTE	 47.93	 21.20	 0.00	 69.13

Est. Fringe	908,870	373,197	0	1,282,067
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Mental Health Earnings Fund (0288)
 Notes: An "E" is requested for \$7,663,069 Other Funds.

2. CORE DESCRIPTION

This section allows the department to provide a concise description of the core budget item that is easily understood by a lay reader. The narrative should very briefly explain the core budget item – the purpose of and necessity for the core item and how the core funding is used. Any organizational dues which are \$70,000 or greater should also be described in this section.

3. PROGRAM LISTING

List all programs (as defined below) in the core decision item in this section and complete a Program Description Form for each program.

A program should be a distinct, coherent set of activities intended to affect a clearly definable target group, problem, or issue. An appropriation is not necessarily a program; one appropriation may encompass several programs, or one program may be addressed through multiple appropriations. Similarly, an organization or institution, such as a prison or mental health facility, is not a program; one program may involve several organizations or facilities, just as one institution may house all or part of several programs. In some cases, a single program may span several departments.

4. FINANCIAL HISTORY

The Financial History section includes a summary table and corresponding chart (as shown in the following example) which detail the financial history of the core appropriation for the prior three fiscal years and the current fiscal year. Use BRASS Report 16 (financial history) to complete this section. To ensure consistency across agencies, do not change the chart, other than the scale (this can be done by right clicking the y axis, selecting “format axis”, and “scale”). The chart populates itself from numbers entered in the table.

Items included in the financial history table:

- **Appropriation (All Funds)** – For the prior three fiscal years, include the actual year end amount. Reflect any changes in the original appropriation amount, such as the exercising of an “E” to increase the appropriation in the table. Note such changes from the original appropriation to the actual year end appropriation in the “Notes” section at the bottom of the table. For the current year, include the original amount appropriated. If the appropriation is an estimated appropriation, include an “E” in the column to the immediate right of the appropriation amount. Do not adjust the current year appropriation amount for any changes in the appropriation to date. BRASS Report 16 may be helpful; however, the report will not reflect any increases in estimated appropriations, which must be included on the core decision item form.
- **Less Reverted (All Funds)** – For the prior three fiscal years, include the actual year end reverted amount. Reverted amounts include the statutory reserve, but not agency reserves, which will show up as unexpended. Do not adjust the reverted amounts – the amounts should match the budget system. The reverted amounts as of June 30th will be loaded into the budget system. For the current year, list the amount reverted to date. BRASS Report 16 will provide the correct reverted amounts.
- **Less Restricted (All Funds)** – For the prior three fiscal years, include the actual year end amount remaining in Governor’s Expenditure Restriction at the end of the fiscal year, if applicable. Restricted amounts do not include the statutory reserve. For the current year, list the amount restricted to date.
- **Budget Authority (All Funds)** – Budget authority equals the appropriation amount less the amount reverted and the amount restricted. It is a formula and shouldn’t be overwritten. For the current year, list “N/A”.

- Actual Expenditures (All Funds) – For the prior three fiscal years, include the actual year end expended amount. For the current year, list “N/A.” BRASS Report 16 will provide the correct actual expenditure amounts.
- Unexpended (All Funds) – Unexpended equals the budget authority less the actual expenditures. It is a formula and shouldn’t be overwritten. For the current year, list “N/A”.

	FY 2014	FY 2015	FY 2016	FY 2017 Current Yr.
	Actual	Actual	Actual	
Appropriations (All Funds)	53,000,000	57,000,000	73,000,000	74,838,777
Less Reverted (All Funds)	(1,000,000)	(5,000,000)	(1,000,000)	(1,000,000)
Less Restricted (All Funds)	(100,000)	(500,000)	(400,000)	(50,000)
Budget Authority (All Funds)	51,900,000	51,500,000	71,600,000	NA
Actual Expenditures (All Funds)	51,900,000	51,500,000	71,000,000	NA
Unexpended (All Funds)	0	0	600,000	NA
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	600,000	N/A
Other	0	0	0	N/A

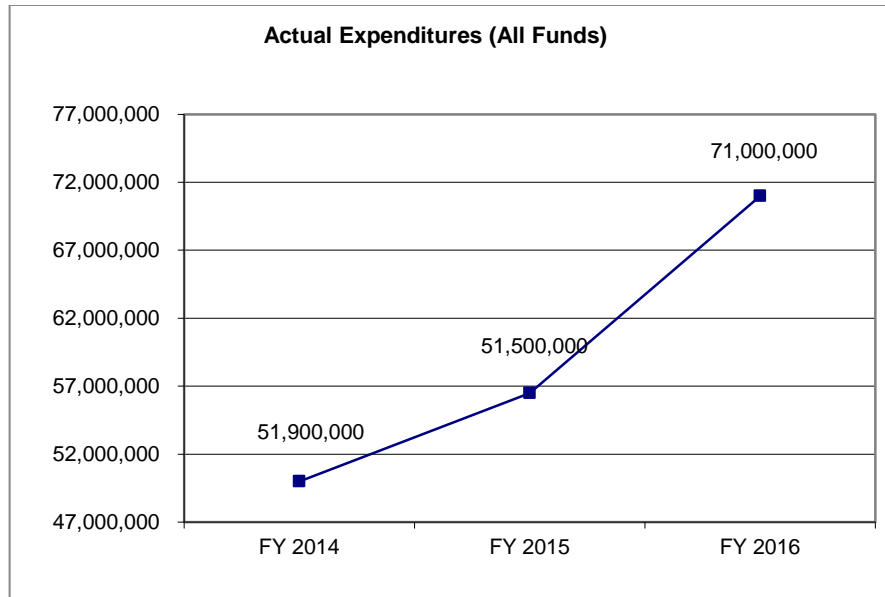
(1)

Reverted includes statutory reserve amounts (when applicable).

Restricted includes Governor’s expenditure restrictions which remained at the end of the fiscal year.

NOTES:

(1) The FY 16 lapse of \$600,000 is federal block grant funding and cash can be carried over to FY 2018 for one-time commitments.



5. CORE RECONCILIATION

Print BRASS Report 18a (Core Changes Detail) and insert the individual pages behind the appropriate Core Decision Item Form (directly after question 4). The BRASS form will become Section 5 of the Core Decision Item Form.

Use the “justification” tab on the BRASS core change form to describe all changes to the core budget request from the current year appropriation including one-time reductions, transfers in and out, core reallocations, and core reductions, as well as details on specific fund and FTE splits. Include Governor recommended core adjustments in the January submission.

CORE DECISION ITEM

Department _____ Division _____ Core _____	Budget Unit _____ HB Section _____
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1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	0	0		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.						Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					
Other Funds:						Other Funds:					

2. CORE DESCRIPTION

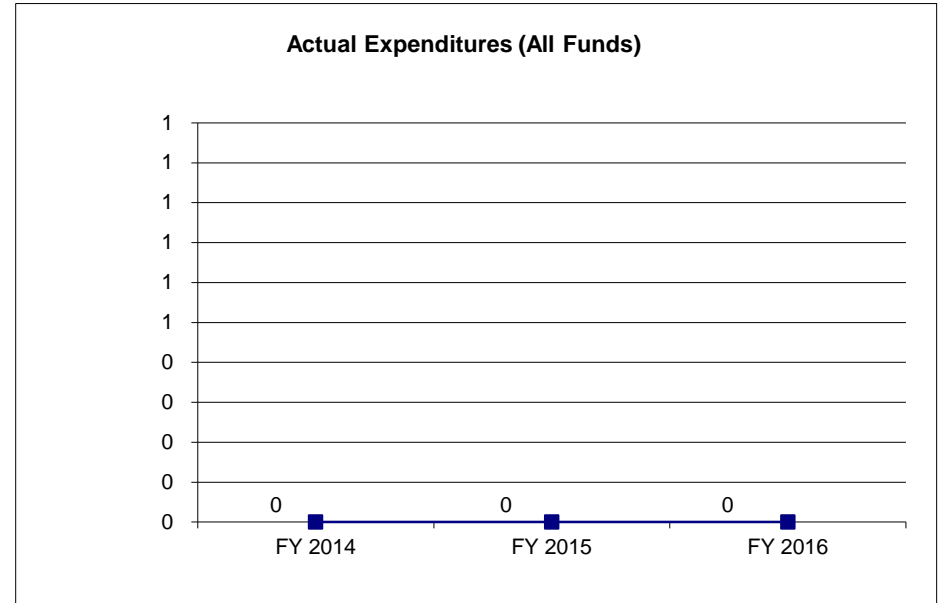
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department _____ Division _____ Core _____	Budget Unit _____ HB Section _____
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4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	0	0	0	0
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	0	0	0
Actual Expenditures (All Funds)	0	0	0	0
Unexpended (All Funds)	0	0	0	0
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

NEW DECISION ITEM REQUEST FORM INSTRUCTIONS

1. AMOUNT OF REQUEST

Detail the requested amount in this section. Use the summary table to break out the total new decision item request by funding source and budget class (see example below). It also includes the number of FTE and fringe benefits by funding source. Include amounts sufficient to cover new position probationary salary increases. For example, if the department typically provides a two-step increase after successfully completing the probationary period, the requested amount should be the starting salary plus two steps. Do not provide specific "other funds" detail other than listing the "other fund" names and fund numbers below the summary table. Include a second summary table with Governor Recommendations in the January submission.

The estimated fringe benefits in this table are for informational purposes only. Fringe benefits are budgeted in House Bill 5 except for certain fringe benefits for MoDOT, the Highway Patrol and Conservation. The fringe benefits figures in this table use the fringe benefit rate on the top right of the budget form (outside of the print area). **Departments with different fringe benefit rates should change that figure to reflect the appropriate fringe benefit rate.** The overtime fringe rates are different than the regular personal service fringe rate. The fringe rate is the percentage for all benefits excluding MCHCP, plus the flat dollar monthly MCHCP charge.

Do not enter any numbers into this table. The Excel spreadsheet automatically pulls the numbers from data entered into section 5 of the form. Complete the following items for this section of the form:

- 1) List the fund names and fund numbers for any "other funds" requested below the table.
- 2) If requesting "E's" (estimateds) on appropriations, enter an "E" in the column to the right of the total column and footnote at the bottom of the table the specific fund(s) for which "E's" are being requested.

	FY 2018 Budget Request			
	GR	Federal	Other	Total
PS	500,000	500,000	1,000,000	2,000,000
EE	1,000,000	250,000	0	1,250,000
PSD	0	0	0	0
TRF	0	0	2,000,000	2,000,000
Total	1,500,000	750,000	3,000,000	5,250,000

FTE	5.00	5.00	11.50	21.50
------------	-------------	-------------	--------------	--------------

Est. Fringe	278,950	278,950	557,900	1,115,800
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Lottery Proceeds Fund (0291)

2. CATEGORIZATION OF REQUEST

This section allows the department to indicate the category(s) of the new decision item to allow readers to easily identify the type of decision item. Check the category(s) that best fit the new decision item requests.

- Legislation – based on legislation passed by the General Assembly.

- New Program – a new initiative or program. If the new program was legislatively authorized, the new legislation category should also be checked.
- Fund Switch – to replace one funding source with a different funding source.
- Federal Mandate – due to a federal mandate.
- Program Expansion – to enhance or expand a current program.
- Cost to Continue – to maintain or continue funding an item from the previous fiscal year. The cost to continue box should not be checked for requests to expand a program. (The program expansion category should be checked for such requests.) A common cost to continue request would be for the cost to continue funding of a supplemental request, or when an item is funded for only part of the year during the current fiscal year.
- GR Pick-up – the original funding source is no longer available and general revenue funding is necessary to continue the program.
- Space Request – any real estate requests. Do not fill out sections 6 (performance measures) or 7 (strategies) for space requests.
- Equipment Replacement – any requests to replace equipment, including vehicles and office equipment. Do not fill out sections 6 (performance measures) or 7 (strategies) for equipment replacement requests.
- Pay Plan – any pay plan requests, including cost of living and within grade requests. Do not fill out sections 4 (detailed assumptions), 5 (request break down), 6 (performance measures), or 7 (strategies) for pay plan requests.
- Other – any decision items that don't fit into the previously listed categories. If this category is checked, add a brief description of the category of decision item being requested on the line provided.

3. WHY IS THIS FUNDING NEEDED?

Use this section to provide a specific explanation of the request and why the new funding is needed. Explain the specific problem, issue, or concern this item is intended to address. "Problem" normally means a department is unable to serve the public adequately or has determined a better way to do so. Simply saying the department does not have enough money is not an appropriate problem statement. More appropriate statements might be "50,000 Missourians are currently homeless," or "The department's 20-year-old licensing system prevents quick turn-around for license applications and renewals."

Tailor explanations in this section based on the category assigned to the new decision item in section 2 (categorization of request).

- New Legislation – include a description of the statutory authorization for the request.
- New Program – explain the requested program, how the idea for the program was generated, and why the program is needed.
- Fund Switch – provide details on the current specific fund(s) and amount(s) along with the reason for switching the funding source.

- Federal Mandate – provide a detailed description of the federal mandate, including any federal statutory or regulatory references.
- Program Expansion – explain the current program and why an expansion is needed.
- Cost to Continue – explain the supplemental or other item that is necessitating the cost to continue.
- GR Pick-up - explain the origination of the program, the reason for the loss of the original funding source, and why the program should continue.
- Space Request – explain the need for additional space, how much space is needed, where the space is needed, and how many FTE are involved.
- Equipment Replacement – explain the status of the current equipment and why replacement equipment is needed. If replacement vehicles are requested, the department should note that the replacement has been approved by the State Fleet Manager. No replacement vehicles should be requested without prior approval from the State Fleet Manager.
- For pay plan requests, departments should explain the type of pay plan being requested (cost of living adjustment, within grade request, etc.) and the methodology used to calculate the pay plan amounts. Additional detail should be included if the pay plan request is different from the standard requests detailed in the budget instructions.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT

For new decision items, budget analysts and General Assembly members who review agency budgets need to understand how the request's formulation and may need to do calculations for various alternative approaches. Therefore describe the detailed calculations and assumptions used to calculate the funding and FTE requested amounts. Cite the data sources or standards used so budget analysts can review the methodology. Detail any considered alternatives (such as outsourcing or automation). If the request is based on new legislation, indicate if the amount matches the fiscal note. Provide an explanation if the amount does not match the fiscal note. Where applicable, also explain the rationale for fund splits. Detail the one-time portions and how the amount(s) was calculated.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE

In this section, provide a detailed explanation of the new decision item request. Break down expense and equipment, program distribution costs, and transfers by budget object class (both the code number and description). Split out personal service costs and FTE amounts by job class. Break out requests by general revenue, federal, and other funds. Identify one-time costs by object class, job class, and fund source in both the request column and the one-time column. A second table breaking down the Governor Recommendations must be included in the January submission.

6. PERFORMANCE MEASURES

Include a limited number of significant, pertinent performance measures for each new decision item request. Use charts and graphs when possible. When including charts or graphs, present the data in a separate table or in the chart or graph. As possible, include actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted

performance for the upcoming two fiscal years. In some instances, particularly for new programs, there may not be any relevant prior or current year performance measurement data. In these cases, departments should include targeted performance for the upcoming two fiscal years. If a new decision item request has an associated core, departments should separately identify projected performance with and without the additional funding. Include comparative data (from other states, the United States, or the private sector) whenever possible. Limit the number of measures to six or fewer in four categories: effectiveness, efficiency, clients served, and customer satisfaction.

- a. Effectiveness** – Include at least one measure of effectiveness for each new decision item. An effectiveness measure is a measure of the program's success or impact. Effectiveness measures demonstrate what a department hopes to achieve through a particular decision item. Some examples of effectiveness measures include: return on investment, reduction in risk factors, change in behavior, compliance with standards and regulations, proportion of clients or customers showing improved well-being, and success in a targeted population.
- b. Efficiency** – Include at least one measure of efficiency for each new decision item. An efficiency measure is a measure of the ratio of outputs to inputs. Efficiency measures target how departments can produce a good or deliver a service with the least amount of expense and time and with the least number of errors. Common efficiency measures include cost per unit measures (how much did it cost to produce the product or deliver the service), cycle times (how long did it take to produce the product or deliver the service), and accuracy rates (how many units of the product or service were produced without error; with no rework required).
- c. Number of Clients/Individuals Served** – Include a measure of the number of clients or individuals served, if applicable.
- d. Customer Satisfaction** – Include a measure of customer satisfaction, if available.

7. STRATEGIES

Use this section to identify the strategies, or specific courses of action pursued through this decision item. Strategies should achieve performance targets. Performance measurements target what the department will accomplish; a strategy indicates how to achieve these targets.

NEW DECISION ITEM

RANK: _____ OF _____

Department _____	Budget Unit _____
Division _____	
DI Name _____ DI# _____	HB Section _____

1. AMOUNT OF REQUEST

FY 2018 Budget Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: _____

Other Funds: _____

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

NEW DECISION ITEM

RANK: _____ OF _____

Department _____	Budget Unit _____
Division _____	
DI Name _____ DI# _____	HB Section _____

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	E
							0			
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
							0			
							0			
Total EE	0		0		0		0		0	
Program Distributions							0			
Total PSD	0		0		0		0		0	
Transfers							0			
Total TRF	0		0		0		0		0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	

NEW DECISION ITEM

RANK: _____ OF _____

Department _____				Budget Unit _____						
Division _____										
DI Name _____ DI# _____				HB Section _____						
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
							0			
							0	0.0		
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	
							0			
							0			
							0			
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Program Distributions							0			
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Transfers							0			
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	

NEW DECISION ITEM

RANK: _____ **OF** _____

Department _____	Budget Unit _____
Division _____	
DI Name _____ DI# _____	HB Section _____

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

NEW DECISION ITEM

RANK: _____ OF _____

Department _____	Budget Unit _____
Division _____	
DI Name _____ DI# _____	HB Section _____

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

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Estimated Fringe Benefit Contribution Rates
(not applicable for judges)
FY 2018 Budget Instructions

For Estimation Purposes Only

	FY 2018		FY 2017
	Personal Service	Overtime Calculation	Supplemental
SOCIAL SECURITY	7.65%	7.65%	7.65%
RETIREMENT-MOSERS	16.97%	16.97%	16.97%
LONG-TERM DISABILITY-MOSERS	0.475%	0.475%	0.475%
BASIC LIFE INSURANCE (ACTIVES)-MOSERS	0.32%	0.32%	0.32%
BASIC LIFE INSURANCE (RETIREEES)-MOSERS	0.115%	0.115%	0.115%
MEDICAL INSURANCE (ACTIVES)-MCHCP*	22.38%	0.00%	22.38%
MEDICAL INSURANCE (RETIREEES)-MCHCP**	4.26%	0.00%	4.26%
UNEMPLOYMENT COMPENSATION	0.12%	0.00%	0.12%
WORKERS' COMPENSATION	1.65%	0.00%	1.65%
TOTAL	53.94%	25.53%	53.94%
Rate with MCHCP adjustment	27.30% plus \$10,308	N/A	27.30% plus \$10,308

* Medical Insurance (actives) - MCHCP is \$722/month.

** Medical Insurance (retirees) - MCHCP is \$137/month.

SUPPLEMENTAL NEW DECISION ITEM FORM INSTRUCTIONS

Limit supplemental requests to those programs and services with significant needs or changes in circumstance that must be addressed in the current fiscal year. Enter all supplemental requests in the BRASS system and submit paper and electronic copies of the Supplemental New Decision Item Form to Budget and Planning by October 1.

INSTRUCTIONS

1. Use the Supplemental New Decision Item Form. **The Legislature reviews these forms; therefore, for the sake of consistency, do not make format changes to the forms.** If a supplemental request impacts several budget units, you may combine the various budget unit requests on one department-wide form, as with pay plans. The request form should clearly identify the specific budget unit amounts along with the total department request. Do not combine dissimilar requests on one form. For example, caseload growth for multiple programs could be combined on one form, but that form should not also include a request for a rate increase cost-to-continue.
2. The instructions for completing the Supplemental New Decision Item Form are the same as those for completing the New Decision Item Form with the following exceptions:
 - No ranking is required.
 - Note the original Fiscal Year 2017 House Bill Section, if applicable.
 - If requesting FTE, include the number of positions associated with these FTE. (See example of this calculation below)
 - If requesting FTE, include the number of months needed for these positions.
 - No categorization is required. (Box 2 on the New Decision Item request form)
 - The New Decision Item Request Form Box 4 should include the entire supplemental request as a one-time cost. Request any ongoing costs as a separate cost-to-continue Fiscal Year 2018 new decision item. Requests for estimated appropriations should include an "E" in the column marked "E" in Box 4. This information will automatically load in Section 1 of the form.
 - **The requested amount should be the amount needed less the statutory 3% reserve and any remaining Governor's Expenditure Restrictions. Assume the reserves/restrictions will be released to meet the supplemental needs.** If multiple supplemental requests impact the same appropriation, be sure that the release of the 3% statutory reserve release is not larger than the amount actually in reserve. For example: If an appropriation has a \$500 reserve, do not make the mistake of assuming you can release \$500 for NDI#1 and \$500 for NDI#2.
 - **Section 3 should include total amount and show release of reserve/restriction in the calculation.**
3. Print preview all forms before submitting to ensure the form prints properly.

Calculating Positions and FTE

1. POSITIONS – The number of positions is the actual number of people you plan to hire. For example, if the request is for 3 research analysts, the number of positions is 3, whether or not the positions are full time.
2. FTE – The number of FTE is the annualized number of positions requested. For example, if the request is for 3 research analysts for 6 months, the number of FTE would be 1.50 FTE or 3 positions for ½ a year (3 positions * six months divided by 12 months (or $3*6/12=1.50$ FTE. If the request is for 16 research analysts for 3 months, the number of FTE would be 4, or 16 positions for ¼ of a year ($16*3/12=4$).

SUPPLEMENTAL NEW DECISION ITEM

Enter Department Name _____	House Bill Section _____
Enter Division Name _____	
Enter DI Name _____ DI# XXXXXXXXX	Original FY 2017 House Bill Section, if applicable _____

1. AMOUNT OF REQUEST

FY 2017 Supplemental Budget Request					
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	

FTE	0.00	0.00	0.00	0.00
POSITIONS	0	0	0	0

NUMBER OF MONTHS POSITIONS ARE NEEDED: _____

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: _____

FY 2017 Supplemental Governor's Recommendation					
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	

FTE	0.00	0.00	0.00	0.00
POSITIONS	0	0	0	0

NUMBER OF MONTHS POSITIONS ARE NEEDED: _____

Est. Fringe	0	0	0	0
--------------------	---	---	---	---

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: _____

2. WHY IS THIS SUPPLEMENTAL FUNDING NEEDED? INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

SUPPLEMENTAL NEW DECISION ITEM

Enter Department Name _____	House Bill Section _____
Enter Division Name _____	
Enter DI Name _____ DI# XXXXXXXX	Original FY 2017 House Bill Section, if applicable _____

3. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why.

4. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	E
							0	0.0	
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		
Transfers							0		
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	

SUPPLEMENTAL NEW DECISION ITEM

Enter Department Name _____	House Bill Section _____
Enter Division Name _____	
Enter DI Name _____	Original FY 2017 House Bill Section, if applicable _____

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	E
							0	0.0	
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		
Transfers							0		
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		
Grand Total	<u><u>0</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>	<u><u>0</u></u>	<u><u>0.0</u></u>	

SUPPLEMENTAL NEW DECISION ITEM

Enter Department Name _____	House Bill Section _____
Enter Division Name _____	
Enter DI Name _____ DI# XXXXXXXX	Original FY 2017 House Bill Section, if applicable _____

5. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

5a. Provide an effectiveness measure.

5b. Provide an efficiency measure.

5c. Provide the number of clients/individuals served, if applicable.

5d. Provide a customer satisfaction measure, if available.

SUPPLEMENTAL NEW DECISION ITEM

Enter Department Name _____

House Bill Section _____

Enter Division Name _____

Enter DI Name _____ DI# XXXXXXXX

Original FY 2017 House Bill Section, if applicable _____

6. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

PROGRAM DESCRIPTION FORM INSTRUCTIONS

HEADER

If funding programs through multiple core appropriations, use the template shown below in the header of those programs' Program Description Forms. The template lists the various appropriations that fund the program and also lists the general revenue, federal, other, and total planned current year funding for each of those appropriations. (Such Program Description Forms may be included behind each Core Decision Item Form that partially funds the program, with that particular core's funding and the total funding clearly visible while the other core appropriations are shaded.) The example below is the Program Description Form for the Director's Office portion of the program.

Program is found in the following core budget(s):									
	Director's Office	SPHL	Admin	CHIME	CLPHS	EHCDP	DCH	DSSR	TOTAL
GR	27,254	31,691	10,151	25,312	4,766	38,177	40,825		178,176
FEDERAL				1,661,511					1,661,511
OTHER				50,000				397,098	447,098
TOTAL	27,254	31,691	10,151	1,736,823	4,766	38,177	40,825	397,098	2,286,785

1. WHAT DOES THIS PROGRAM DO?

Include a brief explanation of the program.

2. WHAT IS THE AUTHORIZATION FOR THIS PROGRAM?

Include any federal or statutory authorization for the program. Include the federal program number, if applicable.

3. ARE THERE FEDERAL MATCHING REQUIREMENTS?

State whether or not the program has federal matching or maintenance of effort requirements. If there are, explain them in detail.

4. IS THIS A FEDERALLY MANDATED PROGRAM?

State whether or not the program is federally mandated. If it is, explain the mandate in detail.

5. PROVIDE ACTUAL EXPENDITURES FOR THE PRIOR THREE FISCAL YEARS AND PLANNED EXPENDITURES FOR THE CURRENT FISCAL YEAR.

Using the chart included in the form, show the actual program expenditures for the prior three fiscal years and the current year planned expenditures. Enter the data into cells B3 to E6 in the second worksheet of the Excel Program Description Form spreadsheet. The chart on the Program Description Form will pick up those numbers and populate the chart. In order to ensure consistency across agencies, do not change the chart other than adjusting the scale (this can be done by right clicking the y axis, selecting "format axis", and "scale").

If there are multiple core appropriations, the chart should include the total program funding rather than the funding for just that core's portion of the program. For such programs, the totals included in the header's table should match the planned current year expenditures in this section's chart.

6. WHAT ARE THE SOURCES OF THE “OTHER” FUNDS?

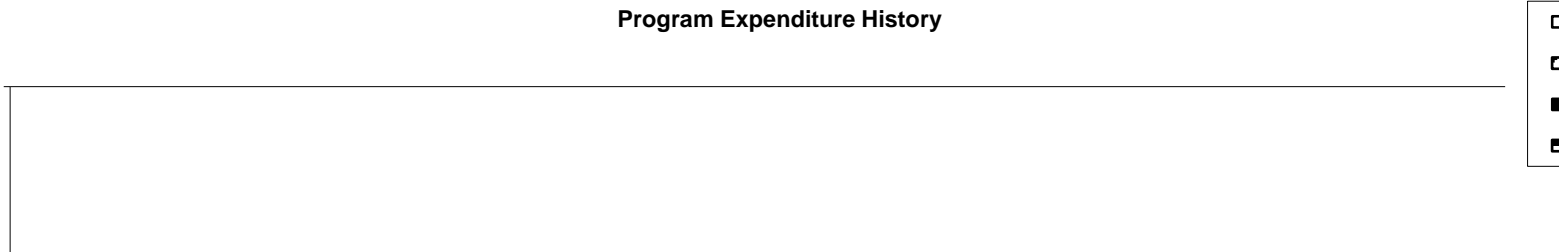
List the fund names and fund numbers of the “other” funds.

7. PERFORMANCE MEASURES

Include a limited number of significant, pertinent performance measures for core programs. With charts or graphs, the data should also be included, either in a separate table, chart, or graph. Include previously projected versus actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted performance for the upcoming two fiscal years. The projected level should be the amount departments said they would achieve for the specified fiscal year in that year’s budget request. If the projections were based on decision items that were either not funded or only partially funded, departments may modify the projections accordingly. Footnote any such modifications. Do not modify or “update” projections to bring them into line with actual performance. The intent is to compare what happened with what departments said would happen. Comparative data (from other states, the United States, or the private sector) should be included whenever possible. Limit the number of measures to six or fewer, broken out into four categories: effectiveness, efficiency, clients served, and customer satisfaction.

- a. **Effectiveness** – Include at least one measure of effectiveness. An effectiveness measure is a measure of the program’s success or impact. Effectiveness measures demonstrate what a department hopes to achieve if a particular program is funded. Some examples of different types of effectiveness measures include: return on investment, reduction in risk factors, change in behavior, compliance with standards and regulations, proportion of clients or customers showing improved well-being, and success in a targeted population.
- b. **Efficiency** – Include at least one measure of efficiency. An efficiency measure is a measure of the ratio of outputs to inputs. Efficiency measures target how departments can produce a good or deliver a service with the least amount of expense and time and with the least number of errors. Common efficiency measures include cost per unit measures (how much did it cost to produce the product or deliver the service), cycle times (how long did it take to produce the product or deliver the service), and accuracy rates (how many units of the product or service were produced without error; with no rework required).
- c. **Number of Clients/Individuals Served** – Include a measure of the number of clients or individuals served, if applicable.
- d. **Customer Satisfaction** – Include a measure of customer satisfaction, if available.

PROGRAM DESCRIPTION

Department _____	HB Section(s): _____																									
Program Name _____																										
Program is found in the following core budget(s): _____																										
1. What does this program do?																										
2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)																										
3. Are there federal matching requirements? If yes, please explain.																										
4. Is this a federally mandated program? If yes, please explain.																										
5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.																										
Program Expenditure History																										
 <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"><caption>Program Expenditure History Data</caption><thead><tr><th>Fiscal Year</th><th>GR</th><th>FEDERAL</th><th>OTHER</th><th>TOTAL</th></tr></thead><tbody><tr><td>FY 2014 Actual</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>FY 2015 Actual</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>FY 2016 Actual</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>FY 2017 Planned</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></tbody></table>		Fiscal Year	GR	FEDERAL	OTHER	TOTAL	FY 2014 Actual	0	0	0	0	FY 2015 Actual	0	0	0	0	FY 2016 Actual	0	0	0	0	FY 2017 Planned	0	0	0	0
Fiscal Year	GR	FEDERAL	OTHER	TOTAL																						
FY 2014 Actual	0	0	0	0																						
FY 2015 Actual	0	0	0	0																						
FY 2016 Actual	0	0	0	0																						
FY 2017 Planned	0	0	0	0																						
6. What are the sources of the "Other " funds?																										

PROGRAM DESCRIPTION

Department	HB Section(s):
Program Name	
Program is found in the following core budget(s):	
7a. Provide an effectiveness measure.	
7b. Provide an efficiency measure.	
7c. Provide the number of clients/individuals served, if applicable.	
7d. Provide a customer satisfaction measure, if available.	

STATE AUDITOR'S REPORTS AND OVERSIGHT EVALUATIONS

Section 33.270, RSMo requires budget submissions to include information on the most recent reports done by the State Auditor, evaluations done by the Oversight Division of the Committee on Legislative Research, and Missouri Sunset Act reports. Agencies must complete the attached form showing State Auditor and Oversight Division reports released over the past three years for applicable programs.

1. Program Name – List the name of the program or the division.
 2. Type of Report – Indicate if the report is an Audit Report, Oversight Evaluation or a Sunset Act Report.
 3. Date Issued – The date the report was issued.
 4. Website – The website address where the report can be located.
-

MO SUNSET ACT REPORTS

Sections 23.250 to 23.298, RSMo requires that new programs created after August 2003 must sunset within six years of their creation and must be reauthorized by the General Assembly. The Committee on Legislative Research is charged with reviewing programs. Complete one form listing all the agency programs subject to the Missouri Sunset Act.

1. Program – List the name of the program.
2. Statutes – Indicate the statutes that establish the program, including sunset language.
3. Sunset Date – The month and year the program will sunset without General Assembly action.
4. Review Status – Indicate if public hearings and/or reviews have occurred or are scheduled.

State Auditor's Reports and Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website Link

Missouri Sunset Act Report

Provide the following information on all programs subject to the Missouri Sunset Act.

Program	Enacting Statutes	Sunset Date	Review Status

FLEXIBILITY REQUESTS

The General Assembly approved flexibility between personal service and expense and equipment, as well as flexibility between divisions and between certain House Bill sections in the Fiscal Year 2017 budget. Agencies interested in retaining their current flexibility or increasing their flexibility should work closely with Budget and Planning to develop clearly articulated rationale and justification for this request. Use the Excel form and process described below for requesting budget flexibility. Also provide your assigned Budget and Planning analyst a comprehensive list of all flexibility requests with your October budget submission (electronic is acceptable).

Flexibility must be requested each year, even if approved in the prior year. Therefore, agencies must complete the Flexibility Request Form to justify and seek approval to continue any flexibility that was received for Fiscal Year 2018 and to request any new or increased flexibility. Separate appropriation numbers will be assigned to personal service appropriations and to expense and equipment appropriations in case the flexibility is not approved. If the flexibility is approved, agencies may transfer authority between the appropriations upon approval from the Division of Budget and Planning and notification to the General Assembly. For example, if 20 percent flexibility is allowed between personal service and expense and equipment, up to 20 percent of the personal service appropriation may be transferred and used for expense and equipment. Likewise, up to 20 percent of the expense and equipment appropriation may be transferred and used for personal service. Agencies must reallocate funds between all flexible appropriations (PS, EE, divisional, sectional, etc.) to reflect anticipated Fiscal Year 2018 expenditures in case flexibility for the appropriations is not approved.

Documentation and Presentation Requirements

1. Agencies must complete the Flexibility Request Form to document the request and provide justification. The Flexibility Request Form should be placed behind the associated Core Decision Form in the agency's budget submission.
2. Agencies must present the request to the House Appropriations Committee, House Budget Committee, and Senate Appropriations Committee as part of their budget presentation.
3. The House Budget Committee and Senate Appropriations Committee must approve any request directing their staff to write appropriations bills with flexibility.
4. Flexibility decisions are for a single appropriation year. Extensions may be approved on a year by year basis with proper justification and approval of the General Assembly.
5. If flexibility is approved, agencies are required 1) to submit notification of each flexibility usage to the Chair of the Budget Committee, the Chair of the Senate Appropriations Committee, House and Senate Appropriations staff and the assigned Budget and Planning analyst; and 2) to submit a quarterly report on how the flexibility has been used during the quarter to House and Senate Appropriations staff and the assigned Budget and Planning analyst. The quarterly reports are to be submitted no later than 15 calendar days after the close of the given quarter even if the agency has not used any flexibility during that quarter.

Note: As departments are also asked to submit a list of all estimated or "E" appropriations to Budget and Planning, some departments find it simpler to report both "E" and flexibility reports on one form. An example of such a form follows.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: BUDGET UNIT NAME: HOUSE BILL SECTION:	DEPARTMENT: DIVISION:
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.	
DEPARTMENT REQUEST	
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.	
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE

DEPARTMENT									
						ESTIMATED APPROPS		FLEXIBILITY	
HB	Approp	APPROP NAME	FUND	FUND	FY 17 APPROP AMT	FY 17	FY 18 Requested	FY 17	FY 18 Requested
02.005	0537	DIV OF GENERAL ADMIN PS-0101	0101	GR	\$1,965,162			25%	25%
02.005	2296	DIV OF GENERAL ADMIN E&E-0105	0105	FED	\$698,699		E	25%	25%

INFORMATION TECHNOLOGY REQUEST INSTRUCTIONS

Consolidated Agencies

The portion of ongoing decision items funded in Fiscal Year 2017 for information technology-related expenditures should be transferred out of the Department and transferred in by the Office of Administration's (OA) Information Technology Services Division (ITSD) in Fiscal Year 2018. The Department should work with ITSD to determine the appropriate amount to transfer to ITSD.

Fiscal Year 2018 new decision items requests that include information technology-related expenditures must first be submitted to ITSD by September 1. Approved requests will be included in the Department's budget submission. IT consolidated departments and agencies must work with ITSD on the development of decision items that include information technology services and equipment. The FY 17 information technology-related expenditures of the ongoing decision items that receive final approval will be transferred to the Information Technology Services Division in Fiscal Year 2018.

Required information should be submitted to Crystal Wessing at Crystal.Wessing@oa.mo.gov and your assigned Budget and Planning analyst by September 1.

VEHICLE REQUEST INSTRUCTIONS

The Fleet Management Program administers the state's vehicle fleet, pre-approves passenger vehicle purchases, and monitors agency compliance with the State Vehicle Policy to ensure vehicles are acquired, assigned, used, replaced, and maintained in the most efficient and effective manner to conduct state business pursuant to Section 37.450, RSMo. If you have any questions regarding the Fleet Management Program, please contact the State Fleet Manager, Cindy Dixon, at cindy.dixon@oa.mo.gov. Requests for replacement vehicles must be approved by the State Fleet Manager prior to submitting a budget request for the replacement.

Use agency specific new decision item numbers for new or replacement vehicle requests. You may aggregate agency vehicle requests as department-wide requests. For sedan requests, assume cost estimates for a four door compact sedan unless specific justification is provided for some other class of sedan. For the 2016 model year, compact sedans with a flex-fuel option allow agencies to decrease the total lifecycle cost of the vehicle while still meeting the statutory 70% alternative fuel purchasing requirement.

For pickup trucks, assume a ½ ton pickup unless additional justification is provided. Requests for SUVs must include additional justification as to why the SUV is necessary as opposed to another, less costly, more fuel efficient vehicle classification.

In addition to the New Decision Item Form, complete the attached New Vehicle Request Form for any vehicle requests. The first worksheet on the form is for fleet expansion vehicles and the second worksheet is for replacement vehicles. The third worksheet contains useful information about vehicle categories. Submit the New Vehicle Request Form electronically to your Budget and Planning analyst and the State Fleet Manager.

The Vehicle Request form is available on Budget and Planning's web site <http://oa.mo.gov/budget-planning/budget-information/2018-budget-instructions> and an electronic copy of the form will be forwarded with the budget instructions. Please contact Pamela McQuary (751-2345), in the Division of Budget and Planning, if you do not receive the electronic copy.

Category	Sedan Subcategory	Patrol Car Subcategory	Van Subcategory	Light Duty Truck	SUV Subcategory
Sedan	Compact	Crown Victoria	Minivan (7 pax)	Compact, 4x2, Reg Cab	Mid, 4x4
Patrol Car	Mid	Impala	Cargo minivan	Compact, 4x2, Ext Cab	Full, 4x4
Van	Full	Tahoe	12 Pax	Compact, 4x4, Reg Cab	Hybrid, 4x4
SUV	Hybrid, Mid	Charger	15 Pax	Compact, 4x4, Ext Cab	Crossover
Light Duty Truck		Caprice	Cargo, full	1/2 ton, 4x2, Reg Cab	
Medium Duty Truck				1/2 ton, 4x2, Ext Cab	
Heavy Duty Truck				1/2 ton, 4x4, Reg Cab	
				1/2 ton, 4x4, Ext Cab	
				1/2 ton, 4x2, Reg Cab, Alt Fuel	
				1/2 ton, 4x2, Ext Cab, Alt Fuel	
				1/2 ton, 4x4, Reg Cab, Alt Fuel	
				1/2 ton, 4x4, Ext Cab, Alt Fuel	
				3/4 ton, 4x2, Reg Cab	
				3/4 ton, 4x2, Ext Cab	
				3/4 ton, 4x4, Reg Cab	
				3/4 ton, 4x4, Ext Cab	
				Mid, 4x4, Ext Cab	
Vehicle classes shaded require additional justification.					

Department	
Division	
Fiscal Year	2018

- 1.) Include one row of data below for each vehicle requested.
- 2.) Email to assigned OA/Budget & Planning analyst
- 3.) Email to State Fleet Manager at cindy.dixon@oa.mo.gov

[illegible]

DEPARTMENT BUDGET REQUEST FOR REPLACEMENT VEHICLE

Department	
Division	
Fiscal Year	2018

Instructions

- 1.) Include one row of data below for each vehicle requested.
- 2.) Email to assigned OA/Budget & Planning analyst
- 3.) Email to State Fleet Manager at cindy.dixon@oa.mo.gov

Fund Name	# Vehicles	Fund #	Amount
General Revenue			\$0
Federal			\$0
Other			\$0
Total	0		\$0

[illegible]

EXPENSE AND EQUIPMENT GUIDELINES

Suggested Standardized Budget Factors

The following information may be useful in the preparation of expense and equipment requests. The table, "Expense and Equipment Guidelines for New Staff," identifies the unit cost of expense and equipment items often associated with requests for new staff positions. The other table provides cost estimates for a variety of equipment items. These guidelines are not mandated caps, nor are they entitlements, as agencies may have unique needs. As with all items, requests for expense and equipment funding must be justified on a case-by-case basis.

Expense and Equipment Guidelines for New Staff

	Regular	Systems Furniture
Desk	\$592	
Chair	\$574	\$574
Side chair (1)	\$249	\$249
Systems Furniture		\$5,500
File Cabinet (1 four drawer)	\$566	
Calculator	\$39	\$39
Desktop Computer with 19 inch Monitor	\$739	\$739
Subtotal One-Times	\$2,759	\$7,101
Office Supplies	\$372	\$372
Total	\$3,131	\$7,473

Equipment Guidelines

Vocational Enterprises System Furniture:

MVE Systems Furniture Estimate

8' x 8' cubical \$5,500

Includes: work surface, overhead organizer,
task light and two drawer file (MVE)

Telecommunications Relocations

Voice/data wiring (twisted four pair cable) \$300 per station

Additional Guidelines

Physical move costs of FTE (tele-
communications relocations not included) \$300 per FTE

Janitorial/Trash \$1.50 per square foot

Utilities \$2.00 per square foot

Vehicle Estimates (Model Year 2017):

These are cost estimates for model year 2017 based upon anticipated price changes to the model year 2016 vehicle prices which the State currently has on contract. Chevrolet estimates a 1.5% increase; Ford estimates a 2% increase; Chrysler/Dodge estimates a 3% increase.

Estimates by vehicle type the state has on contract currently:**Patrol Cars**

Make	Model	2017 Model Year Estimated Price
Chevrolet	Caprice	\$25,189.26
Chevrolet	Impala	\$19,347.93
Chevrolet	Tahoe 2WD	\$34,558.72
Chevrolet	Tahoe 4WD	\$36,994.72
Dodge	Charger	\$24,734.42
Dodge	Charger with 12.1" integrated screen	\$26,358.22
Dodge	Durango	\$30,333.50
Ford	Sedan Police Interceptor	\$25,644.84
Ford	Police Interceptor Utility	\$26,765.82

Passenger/Cargo Vans

Make	Model	2017 Model Year Estimated Price
Dodge	Grand Caravan (Alternative Fuel) (7 Passenger Mini Van)	\$22,219.16
Ford	Transit Connect Cargo Van XL LWB (Cargo Mini Van)	\$21,151.74
Chevrolet	Express 2500 (12 Passenger Full Size Van)	\$24,750.78
Chevrolet	Express 15 Passenger (15 Passenger Extended Length Full Size)	\$27,374.55
Chevrolet	Express Cargo 2500 (Full Size Cargo Van)	\$22,407.14

Light Duty Trucks

Make	Model	2017 Model Year Estimated Price
Chevrolet	Colorado W/T (small, 4x2, extended cab)	\$22,560.41
Chevrolet	Colorado W/T (small, 4x4, extended cab)	\$25,789.12
Dodge	Ram (1/2 Ton, 4x2 Standard Cab, Alternative Fuel)	\$18,855.18
Dodge	Ram (3/4 Ton, 4x2, Standard Cab)	\$21,383.83
Dodge	Ram (3/4 Ton, 4x4, Standard Cab)	\$24,066.98
Ford	F-150 XL Flex Fuel (1/2 Ton, 4x2 Extended Cab, Alternative Fuel)	\$20,749.86
Ford	F-150 XL Flex Fuel (1/2 Ton 4x4, Standard Cab, Alternative Fuel)	\$21,689.28
Ford	F-150 XL Flex Fuel (1/2 Ton, 4x4 Extended Cab, Alternative Fuel)	\$23,837.40
Ford	F- 250 (3/4 Ton, 4x2, Extended Cab)	\$24,258.66
Ford	F- 250 (3/4 Ton, 4x4, Extended Cab)	\$26,767.86

Sport Utility Vehicles

Make	Model	2017 Model Year Estimated Price
Ford	Escape SE AWD (4x4, All Wheel Drive, 4 cylinder)	\$21,758.64
Dodge	Journey SE AWD (4x4, All Wheel Drive, 6 cylinder)	\$21,578.50

Passenger Cars

Make	Model	2017 Model Year Estimated Price
Ford	Focus (Compact, 4-Door Sedan, Alternative Fuel)	\$16,002.78
Ford	Fusion S (Mid-Size, 4-Door Sedan, Regular Unleaded Fuel)	\$17,542.98
Ford	Taurus SE Flex Fuel (Full Size, 4-door Sedan, Alternative Fuel)	\$20,991.60
Ford	Fusion Hybrid S (Mid-Size, 4-Door Sedan, Hybrid)	\$22,979.58
Chrysler	200 LX (Mid-Size, 4-door Sedan, Alternative Fuel)	\$19,075.60

IT Equipment**Desktop Computers:**

Small Form Chassis	Mini Tower Chassis	Minimum Specifications
Dell - \$557	Dell - \$530	Intel Core i5 Processor, 8GB DDR3 Dual Channel Memory with integrated graphics, 500GB Hard Drive, Microsoft Windows 8 Professional 64-bit, DVD+/-RW Drive, Sound Card & Internal Speaker, Integrated 10/100/1000 Ethernet Onboard NIC, No Monitor, 3 yr. Next Business Day On-Site Warranty, Energy Star 5
HP - \$539	HP - \$511	
Lenovo - \$640	Lenovo - \$623	

Monitors:

20" Screen	21.5" Screen	23" Screen	24" Screen	Minimum Specifications
Dell - \$113	Dell - \$130	Dell - \$145	Dell - \$176	LCD Widescreen Flat-Panel Monitor Purchased With System, With Height Adjustable Stand
HP - \$125	HP - \$137	HP - \$152	HP - \$193	
Lenovo - \$154	Lenovo - \$207	Lenovo - \$231	Lenovo - \$346	

Notebook Computers:

14" Display	15" Display	Minimum Specifications
Dell - \$715	Dell - \$733	Intel Core i5 Processor, 8GB DDR3 Memory, 250GB Hard Drive, Microsoft Windows 8 Professional 64-bit, DVD/CD-RW Drive, Integrated Video Card, Integrated 10/100/1000 Ethernet with Wake on LAN, Integrated Wireless 802.11 b/g/n, 3 yr. Next Business Day On-Site Warranty.
HP - \$901	HP - \$929	
Lenovo - \$686	Lenovo - \$691	

MOTOR FUEL COST INCREASE REQUESTS

1. Supplemental requests – Departments may elect to make a single, department-wide request for increased motor fuel needs. Use the standard supplemental form and instructions.
2. FY 2018 motor fuel cost increase requests – Fuel cost increase requests should be categorized as cost-to-continue. Expansion of a program or activities that will result in additional fuel consumption should be requested using a standard new decision item number. Fuel cost increase requests may be aggregated as a department-wide request.
3. Explanation of requests: Indicate the gallons of fuel used during Fiscal Year 2016 and the amount paid for such fuel in Section 4 of the new decision item request form. If possible, provide this information by fuel type (i.e. diesel, regular motor fuel, E85, etc.) FY 2018 requests should also separately indicate any anticipated increase in consumption attributable to new staff and/or vehicles added in FY 2017. To the extent available, Section 6 should include information about: fuel efficiency averages (miles per gallon) by vehicle type; annual fleet fuel consumption (by fuel type, if available); annual fleet miles traveled; and average miles traveled per specific function (i.e. site visit). Discuss steps begin taken, considered or planned to reduce fuel consumption in Section 7 of the request form.
4. Comprehensive list of fuel requests – If there are fuel cost increase requests in more than one division/budget unit, submit a comprehensive list electronically to your assigned Budget and Planning analyst by October 1.

STATEWIDE REAL ESTATE INSTRUCTIONS

The annual Statewide Real Estate reflects statewide space usage. Use FY 2017 regional rental rates for leased facility New Decision Items (see #6 below). The Division of Facilities Management, Design and Construction (DFMDC) will develop the real estate budget, except for the items detailed below (see # 2 below). DFMDC staff will complete all BRASS entry.

ITEMS OF SIGNIFICANCE

1. Annual Budget – Real estate funds are annually appropriations. The October 2016 submission should include necessary funding for Fiscal Year 2018 department real estate requirements. DFMDC will provide each department with a list of Fiscal Year 2018 real estate space to include leased, state owned, and institutional locations.
2. Deadlines –The statewide real estate budget is due to Budget and Planning by October 1 as required by state statute. Each agency's budget must be final and submitted to Chris Gerstner (Chris.Gerstner@oa.mo.gov) in DFMDC by September 1st. The table below indicates DFMDC due dates.

ITEM	RESPONSIBLE FOR FORM PREPARATION	RESPONSIBLE FOR BRASS ENTRY	DEADLINES
1. Cores for leased facilities, and allocations for state owned and institutional space	DFMDC	DFMDC	September 1 st
2. New Decision Items	Department	DFMDC	September 1 st
3. Transfers			
In and out of operating budgets	Department	Department	September 1 st (in coordination with DFMDC)
In and out of HB 13	DFMDC	DFMDC	September 1 st (in coordination with Departments)

3. Six-Year Plan – The Division of Facilities Management, Design and Construction oversees an ongoing office space planning process (format is attached), using long-term leased, state owned, and institutional space needs provided by state agencies. Each department is to submit to FMD C a six-year plan, including the following:
 - Program elimination/downsizing/co-location by location for each of the fiscal years of the six year plan. As there have been substantial FTE reductions across state government, agencies need to consider co-locations with other agencies, relocations and combinations of existing staff within owned and leased space and to communicate these future space needs/ideas to the Division of Facilities Management, Design and Construction;
 - Significant changes in program operations that could potentially affect use of facilities;
 - Program expansion/new FTE requirements by location for each fiscal year of the six-year plan.
4. Core and New Decision Item Forms – The Division of Facilities Management, Design and Construction will prepare and submit the core forms for all leased facilities in addition to the allocations for state owned and institutional facilities. The allocations for state owned and institutional facilities include utilities and janitorial costs. Agencies are responsible for creating the new decision item form for any new decision items. “New Decision Items” include items that do

not fall under the core request (e.g. additional space for new FTE or program requirements, special-purpose facilities, or more space without a corresponding increase in FTE). Do not request multiple items using the same new decision item form. Submit all "New Decision Item" requests on separate new decision item forms. As noted above, agencies must submit this information to the Division of Facilities Management, Design and Construction by September 1st.

Agencies are responsible for reviewing each real estate location to verify the funding source(s) and split(s). If reallocations are needed, please submit any changes to Chris Gerstner (Chris.Gerstner@oa.mo.gov) in the DFMD. As noted previously, any reallocations should be between the same fund type.

RANKINGS

House Bill 13 decision items for Fiscal Year 2018 will fall into one of the following categories.

- 001 Core
- 005 New Decision Items

If you have any questions about the real estate budget instructions or process please contact Chris Gerstner (751-7825) or Lisa Cavender (751-7029) in the Division of Facilities Management, Design and Construction.

5. BRASS Data Entry – With the exception of transfers in and out of operating budgets, by the Division of Facilities Management, Design and Construction will do all BRASS work. Hard copies of requests are not considered final until all information is entered into BRASS.
6. Regional Rental Rates – For budgeting purposes, use the following regional rates for new decision items: Metro, \$21.00; Out-state, \$14.00; Large City, \$18.00; or St. Louis County, \$21.00.
7. Janitorial & Utility Rates – For budgeting purposes the following rates will be used for new decision items: janitorial: \$1.50 per square foot; utilities: \$2.00 per square foot.
8. Lease Actions For Existing Contracts – The Division of Facilities Management, Design and Construction recommends lease extensions at most locations. If an agency requests a bid or a written justification for the bid including a space analysis, submit such requests to the Division of Facilities Management, Design and Construction.
9. New Decision Items – DFMD and Budget and Planning will jointly evaluate any need for additional space for new staff or program space. A Department may not request new space unless DFMD verifies that space does not exist in existing leased locations or state owned facilities. Each department must submit a space analysis that supports the need for additional space. If approved, the DFMD will request sufficient funding in the real estate budget.
10. Transfers – Per DFMD policy, if an agency acquires new leased space through the budget process without a New Decision Item Request, the funding source of the newly acquired space must be from the agency's E&E.

Additionally, the agency must transfer those funds into House Bill 13 in the following budget cycle for DFMD to make a lease commitment. The only exception would be for an interim or temporary lease such as a temporary parking lease. DFMD will annually review lease costs being paid from agency E&E and will submit the results to the impacted agencies for review. Include these costs in the agency's Transfers Out submitted in the operating budgets.

STATEWIDE LEASING - SIX YEAR PLANNING DOCUMENT

AGENCY:

ORGANIZATION:

Lease #	Facility Location (City/Address)	FTE 2017	FTE 2018	FTE 2019	FTE 2020	FTE 2021	FTE 2022	Proposed Changes in Program Delivery	Comments

CAPITAL IMPROVEMENT REQUESTS

The Fiscal Year 2017 capital improvements bill was again annual rather than biennial. Therefore, the second year's authority for the HB 18 projects must be requested in Fiscal Year 2018. The Division of Facilities Management, Design and Construction (DFMDC) will work with each agency to determine the necessary second-year amount for Fiscal Year 2018 requests. The DFMDC will be using the following schedule for the FY 2018 CI process:

1. May 1, 2016 - September 15, 2016 – Each department will update all unfunded requests and enter any new requests in the CIBR database; then notify DFMDC when complete, no later than September 15, 2016. Universities will notify CBHE of completion, in accordance with CBHE's schedule. CBHE will review, organize, and prioritize DHE budget requests for inclusion in CBHE's recommendation. CBHE recommendations should be sent to DFMDC no later than September 15, 2016.
2. September 15, 2016 - November 1, 2016 – DFMDC personnel perform final reviews of requests with input from agency personnel, and then analyzes and assembles the requests in a comprehensive plan for inclusion in DFMDC's recommendations to Budget and Planning.
3. November 1, 2016 – DFMDC submits the FY 2018 recommendations to Budget and Planning.

Departments should prioritize maintenance and repair needs, and keep them up-to-date in the CIBR database.

It is important to update unfunded requests on an annual basis. When updating unfunded requests, it is important to update all aspects of the unfunded request for consideration in the next budget cycle. Many aspects of a request will change from budget cycle to budget cycle; therefore, it is important to review all aspects of the request before advancing it to the next cycle.

CAPITAL IMPROVEMENTS REAPPROPRIATION PROCESS

Although House Bills 17 and 18 from Fiscal Year 2017 were one-year bills, most of the projects were multi-year. Therefore, the Fiscal Year 2018 reappropriations process will include a comprehensive review of all requests to reappropriate those funds. DFMDC will work with departments to review the projects and determine if Fiscal Year 2017 completion is possible and if not, to determine the appropriate reappropriation amount. Budget and Planning will work with departments regarding all other requests for reappropriations.

Fund Financial Summary Form Instructions

General Information: The Fund Financial Summary Forms (FFS) provide detailed annual revenue and expenditure data for each fund, as required by Sections 33.240 and 33.250, RSMo.

- All forms should be submitted using the Excel format provided by Budget and Planning (B&P).
- **Do not overwrite or change formulas.**
- Fonts and type sizing (Arial, size 10) should be consistent throughout the form tab. The printed form should be only two pages.
- Saving your files before submission to B&P:
 - Save while in the form tab.
 - For the October submission, files should be saved as FY18 – 0100 Sample Fund – Department acronym. *For January submission FY18 – 0100 Sample Fund – Governor.*
- For the October submissions, **hide** the Governor Recommended column in the Form tab. This column should only display data in the January submission.
- B&P will provide a list of funds for which the departments are expected to complete a form.
- The department assigned to complete the FFS for a particular fund is responsible for reporting **ALL** appropriations and resources for that fund across **ALL** departments.
 - Any departments who are spending from funds administered by another department must notify the reporting department of any new/additional spending requests from the fund. If there are further questions, contact your assigned B&P analyst.

NOTE: No fund should have a negative Ending Cash Balance unless it is at real risk of insolvency. If this is the case with any of your department funds, you must provide a solvency plan with the form submission. Contact your assigned B&P analyst for additional details.

Forms Submission

- Draft forms with department request information are due to B&P on October 1.
 - Submit an electronic copy of the Excel workbook, including all tabs, to the assigned B&P analyst. Do not include in your October 1 printed submission.
 - B&P will submit a final electronic version with department requested information to the House and Senate Appropriations offices and to OA Accounting (OACAFR@oa.mo.gov) by November 15. **Any information the departments add to the forms for their own calculations when submitting to B&P will be forwarded, unless otherwise instructed.**
- Forms with Governor recommended information are due to B&P two weeks after the Governor recommendations are announced.
 - Submit an electronic copy of the Excel workbook, including all tabs, to B&P and to OA Accounting (OACAFR@oa.mo.gov). B&P will provide a complete set of all forms to the House and Senate Appropriations offices.

Fund Financial Summary Form Overview

Form Tab

The form tab is a summary sheet for the fund. The sheet is automatically populated with data from the “data” tab. **Do not write over formulas in the “form” tab.**

Check Boxes

- Check applicable boxes related to authorization for the fund, type of fund, interest to the fund, and biennial fund sweep information.

Revenue Source

- Provide a description of the revenue source to the fund. Include any constitutional/statutory citations or other explanations of the basis for this revenue. **Include information on timing of revenue receipts into the fund, e.g. monthly, quarterly, annually, etc.**

Fund Purpose

- Include all eligible uses for the fund either statutorily or through administrative rules.

Explanation of Unexpended Appropriation Amount

- Provide a detailed explanation of “Unexpended Appropriation Amount”. **Clearly identify which portions are the result of statutory reserves, Governor’s Expenditure Restriction, and/or unexpended amounts due to over-appropriation.**

Explanation of Other Adjustments

- Provide a detailed explanation of “Other Adjustments”.
 - This portion can be used, as needed, to explain any other adjustments beyond those included in the unexpended appropriation or not outlined below.

Explanation of Outstanding Projects

- Provide a detailed explanation of “Outstanding Projects” associated with the fund. **Include estimated project timelines and completion dates where available.**
 - Outstanding projects include any budgetary items where the resources have already been committed but that have not progressed to a point where expenditures are complete or items awaiting final authorization on pending contracts.
 - For example, if a construction project has been approved but will not use current appropriation authority, enter that amount here.

Explanation of Cash Flow Needs

- Provide a detailed explanation of the “Cash Flow Needs” amount in the box provided.
 - Cash flow needs should include what is needed to fund staff and other program costs until revenues are next available.
 - The amount of Cash Flow Need may vary depending upon the fund; therefore, solid justification for the planned cash flow need is important. Detailed information on the calculations and assumptions used to generate the cash flow amount should be included.
 - For example, a normal cash flow need may be one payroll cycle and a portion of the E&E appropriation. If a fund receives significant portion of its revenue in the fourth quarter of the fiscal year, the cash flow need could be much greater.

Other Notes

- Provide any additional information pertinent to the fund analysis in the “Other Notes” section.

Please see the attached fund financial summary form included in the budget instructions for an example of the form tab narratives.

Data Tab

The “data” tab feeds information to the “form” tab. This allows data to be entered at the appropriation and revenue source level of detail, but be compiled into aggregate amounts on the “form” tab.

Fringe calculation

- The “fringes and interest rates” tab includes estimated fringe rates for the current and upcoming budget years. These fringe rates can be applied to personal service amounts in the data tab in order to determine estimates for current year and upcoming budget year fringe costs. Alternatively, in years when the fringe costs change little from the previous fiscal year, departments can assume that fringe costs remain constant from prior year actual expenditures.
- Department request and Governor recommended fringe amounts should reflect any requested/recommended increases or decreases in staffing levels.

- Departments should review estimated fringe costs to make sure that fringe costs for existing staff are not artificially inflated. This can sometimes happen when the full fringe percentages are applied to total personal service appropriations, without considering history, turnover, or vacancies.

Detailed Instructions for the Data Sheet

These instructions provide details for what departments need to enter within the data tabs, and how to extract the necessary data from SAM II. **If a cell contains a formula, please do not overwrite the formula.**

MOBIUS reports can help departments complete the data sheets. All departments have access to MOBIUS or can request it through the normal SAMII Security Access form.

To obtain the MOBIUS reports:

1. Open Document Direct (MOBIUS)
2. Select File – Document Explorer
3. Double click on your department
4. Enter your SAMII username and password and click OK
5. Click on Report
6. Scroll down to find the form you decide to use (OFN17R1M is a monthly cash activity report and F100 is a balance sheet) and click on it
7. Find the report you need in the box to the right and double click on it. A recall may be required, and if so it will be requested and you will have to wait until the status is changed to “Available.”
8. To find a specific fund click on Edit – Find
9. Type the fund number and select Find

Reconcile to Reports Column (OPTIONAL)

1. **June 30 Cash Balance** - enter the reported June 30th cash balance for FY 2016 using either the OFN17R1M (Monthly Fund Cash Activity Report) or the F100 (Balance Sheet Report) in MOBIUS.
2. **Lapse Period Spending** - enter lapse period spending.
3. **Misc Payables** - enter any miscellaneous payables.
4. **Other Adjustments** – enter any other adjustments as needed.
5. **Beginning Cash Balance** – this is a formula based upon the information entered above.

Fund Operations Row

Beginning cash balance must be calculated, as detailed below, for the prior fiscal year. Current year and requested year cash balances will pull automatically from existing formulas.

1. **Ending Lapse Period Cash Balance** - enter the cash balance after the lapse period. The F100 report in MOBIUS will contain the necessary information. Select the lapse period ending F100 report for FY 2016 for the applicable fund (7/31/2015 12:00:00 PM).
2. **Misc Payables** - enter the amount of any miscellaneous payables. These payables are for expenditures that posted to an appropriation, but the cash was not paid out until the next fiscal year.
 - See the Liabilities, Reserves, and Fund Balances section in the Inception to Date column of the F100 report.
3. **Other Adjustments** - enter the amount of any other adjustments as needed.
4. **Beginning Cash Balance** – this is a formula based upon the information entered above.

Receipts Rows

To obtain actual receipts and transfers-in from a data warehouse query:

1. Select the Financial Data Warehouse
2. Go to Revenues/Receivables
3. Choose View Reports
4. Choose Standard Reports
5. Choose Budgetary Basis Revenue by Accounting Distribution
6. Select the following data:
 - o Budget Fiscal Year - ALL
 - o Fiscal Year – 2016
 - o Fiscal Month – ALL
 - o Select the applicable fund number
 - o Group By Revenue Source
 - o Display Option 8 –Sum of options 1, 2, 3, 4, 5, and 6 excluding Deferred Revenues. In addition to receipts, this option includes transfers into the fund.

When entering the revenue source codes from the data warehouse download, the revenue source code descriptions will automatically populate from the Revenue Source Code tab.

Using the accrual basis instead of the cash basis will impact the balance.

Prior Year Actual Column - enter actual receipts by revenue source code.

Current Year Approp Column - enter estimated receipts by revenue source code.

Dept Request & Gov Rec Columns - enter estimated receipts by revenue source code.

Transfer Approp Number and Transfer Name Rows – enter the estimated amount to be transferred by appropriation number.

Total Receipts Row – this is a formula adding receipts and transfers.

Total Resources Available Row – this is a formula adding beginning cash balance and total receipts.

Appropriations Rows

To obtain appropriation amounts and expenditures from a data warehouse query:

1. Select the Financial Data Warehouse
2. Go to Appropriations
3. Choose Create Reports
4. Select the following data:
 - Budget Fiscal Year –
 - o 2016 for Prior Year Approp Column
 - o 2017 for Current Year Approp Column
 - Fiscal Year – users will need to also run the query using ALL to make sure lapse period documents posted correctly in the data warehouse
 - Select the applicable fund number
 - Group by House Bill, Appropriation, and Multi-Year Indicator
 - Display Options: Current Appropriation, Transfer In, Transfer Out, Expended YTD, and Code Descriptions

Note: If you are trying to reconcile to the June 30th Cash Balance report and need lapse period spending, select Budget Fiscal Year - 2015, Fiscal Year – 2015 and also "Expended Monthly" under display options.

PRIOR YEAR

Prior Year Approp Column – enter the prior year appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

For biennial appropriations, enter the full appropriation amount if it is the first year of the appropriation. If it is the second year of the biennium, subtract any prior year expenditures from the appropriated amount.

Prior Year Biennial/Reapprop Adjustments Column – Adjustments will be needed for biennial appropriations or reappropriations.

For a biennial appropriation in the first year, enter the following formula: the Prior Year Actual column minus the Prior Year Approp column. This is necessary to adjust the biennial appropriation amount for the first year of the biennium.

For a biennial appropriation, in the second year of the biennium, no adjustment is necessary unless the biennial appropriation is reappropriated. If the biennial appropriation is reappropriated, enter the amount that was reappropriated as a negative number.

Prior Year Adjusted Approp Column – this is a formula adding the Prior Year Approp column plus the Prior Year Biennial/Reapprop Adjustments column.

Prior Year Actual Column – enter the prior year actual spending by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

CURRENT YEAR

Current Year Approp Column - enter the current year appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

For biennial appropriations, enter the full appropriation amount if it is the first year of the biennium. If it is the second year of the biennium, subtract any prior year expenditures from the appropriated amount.

Current Year Biennial/Reapprop Adjustments Column – Adjustments will be needed for biennial appropriations or reappropriations.

For a biennial appropriation in the first year, enter the following formula: the Prior Year Actual column minus the Prior Year Approp column. This is necessary to adjust the biennial appropriation amount for the first year of the biennium.

For a biennial appropriation, in the second year of the biennium, no adjustment is necessary unless the biennial appropriation is reappropriated. If the biennial appropriation is reappropriated, enter the amount that was reappropriated as a negative number.

Increases to Estimateds & Supps Column – enter any estimated “E” increases or supplemental, including appropriated transfers-in, by appropriation.

Current Year Adjusted Approps Column– this is a formula based upon the information entered above.

DEPT REQUEST/GOV REC

Dept Request Column and Gov's Rec Column- enter the requested appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

For biennial appropriations, enter the full appropriation amount if it is the first year of the biennium. If it is the second year of the biennium, subtract any prior year expenditures from the appropriated amount.

Budget Year Biennial/Reapprop Adjustments Column – Adjustments will be needed for biennial appropriations or reappropriations.

For a biennial appropriation in the first year, enter the following formula: the Prior Year Actual column minus the Prior Year Approp column. This is necessary to adjust the biennial appropriation amount for the first year of the biennium.

For a biennial appropriation, in the second year of the biennium, no adjustment is necessary unless the biennial appropriation is reappropriated. If the biennial appropriation is reappropriated, enter the amount that was reappropriated as a negative number.

Budget Balance Row - this is a formula based upon total resources available minus total appropriations.

Adjustments Rows

Unexpended Appropriation Row – for prior year appropriations, this is a formula based upon total appropriated amount minus the total actual spending. Nothing needs to be entered in the prior year actual column.

For Current Year, Dept Request, and Gov's Rec Columns, if an agency chooses to estimate lapse, enter the estimated lapse amount.

Other Adjustments Row – enter any other adjustments as needed.

Ending Cash Balance Row – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

Fund Obligations Rows

Ending Cash Balance Row – this is equal to the ending cash balance from the above section. **No fund should have a negative ending cash balance unless it is at real risk of insolvency.** While this is rare, if this is the case with any of your department funds, you must provide a solvency plan with the form submission. Contact your assigned B&P analyst for additional details.

Outstanding Projects Row - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved but will not use current appropriation authority, enter that amount here.

Cash Flow Needs Row - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes. The calculation for the cash flow amount must be included in the Cash Flow Needs notes section of the fund financial summary.

Unobligated Cash Balance – this is a formula based upon the information entered above.

Completing the Form Submission

- Spell check the file for spelling and grammatical errors.
- Make sure the fonts and type sizes (Arial, size 10) are consistent throughout the form tab.
- Print preview the Form Tab sheet. The form should fit on two pages.
- Save the file while in the Form Tab.
- The file should be saved as FY18 – 0100 (Sample Fund) – Department. *Use for October submission. For January submission FY18 – 0100 (Sample Fund) – Governor*
- Submit an electronic copy of the Excel workbook, including all tabs, to B&P and to OA Accounting (OACAFR@oa.mo.gov). B&P will provide a complete set of all forms to the House and Senate Appropriations staff.

STATE OF MISSOURI FUND FINANCIAL SUMMARY

DEPARTMENT: 0
FUND NAME: 0
FUND NUMBER: 0000

☐ Statutory _____
☐ Constitutional _____

☐ Federal Fund
☐ Administratively Created
☐ Interest Deposited To Fund

☐ Subject To Biennial Sweep
☐ Subject to Other Sweeps (see Notes)

	FY 2016 ADJUSTED APPROP	FY 2016 ACTUAL SPENDING	FY 2017 ADJUSTED APPROP	FY 2018 REQUESTED	FY 2018 GOVERNOR RECOMMEND
FUND OPERATIONS					
BEGINNING CASH BALANCE	0	0	0	0	0
RECEIPTS:					
REVENUE (Cash Basis: July 1 - June 30)	0	0	0	0	0
TRANSFERS IN	0	0	0	0	0
TOTAL RECEIPTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES AVAILABLE	0	0	0	0	0
APPROPRIATIONS (INCLUDES REAPPROPS):					
OPERATING APPROPS	0	0	0	0	0
TRANSFER APPROPS	0	0	0	0	0
CAPITAL IMPROVEMENTS APPROPS	0	0	0	0	0
TOTAL APPROPRIATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
BUDGET BALANCE	0	0	0	0	0
UNEXPENDED APPROPRIATION *	0	0	0	0	0
OTHER ADJUSTMENTS	0	0	0	0	0
ENDING CASH BALANCE	0	0	0	0	0
FUND OBLIGATIONS					
ENDING CASH BALANCE	0	0	0	0	0
OTHER OBLIGATIONS					
OUTSTANDING PROJECTS	0	0	0	0	0
CASH FLOW NEEDS	0	0	0	0	0
TOTAL OTHER OBLIGATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
UNOBLIGATED CASH BALANCE	0	0	0	0	0

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: 0
FUND NAME: 0
FUND NUMBER: 0000

REVENUE SOURCE:

FUND PURPOSE:

EXPLANATION OF UNEXPENDED APPROPRIATION AMOUNT:

EXPLANATION OF OTHER ADJUSTMENTS:

EXPLANATION OF OUTSTANDING PROJECTS:

EXPLANATION OF CASH FLOW NEEDS:

OTHER NOTES:

* Do not include in the Prior Year Actual column as doing so would double count lapse & reserve.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: Office of the Administration
FUND NAME: Sample Fund
FUND NUMBER: 1000

☐ Statute _____
☐ Constitution _____

☒ Federal Fund
☐ Administratively Created
☐ Interest Deposited To Fund

☐ Subject To Biennial Sweep
☐ Subject to Other Sweeps (see notes)

	FY 2015 ADJUSTED APPROP	FY 2015 ACTUAL SPENDING	FY 2016 ADJUSTED APPROP	FY 2017 REQUESTED	FY 2017 GOVERNOR RECOMMEND
FUND OPERATIONS					
BEGINNING CASH BALANCE	1,000,000	1,000,000	2,228,382	2,435,882	
RECEIPTS:					
REVENUE (Cash Basis: July 1 - June 30)	15,000,000	14,920,000	15,000,000	15,000,000	0
TRANSFERS IN	0	0	0	0	0
TOTAL RECEIPTS	15,000,000	14,920,000	15,000,000	15,000,000	0
TOTAL RESOURCES AVAILABLE	16,000,000	15,920,000	17,228,382	17,435,882	0
APPROPRIATIONS (INCLUDES REAPPROPS):					
OPERATING APPROPS	14,500,000	13,976,243	15,000,000	16,500,000	0
TRANSFER APPROPS	250,000	157,875	250,000	500,000	0
CAPITAL IMPROVEMENTS APPROPS	0	0	0	0	0
TOTAL APPROPRIATIONS	14,750,000	14,134,118	15,250,000	17,000,000	0
BUDGET BALANCE	1,250,000	1,785,882	1,978,382	435,882	0
UNEXPENDED APPROPRIATION *	442,500	442,500	457,500	510,000	0
OTHER ADJUSTMENTS	0	0	0	0	0
ENDING CASH BALANCE	1,692,500	2,228,382	2,435,882	945,882	0
FUND OBLIGATIONS					
ENDING CASH BALANCE	1,692,500	2,228,382	2,435,882	945,882	0
OTHER OBLIGATIONS					
OUTSTANDING PROJECTS	0	0	0	0	0
CASH FLOW NEEDS		0	150,000	150,000	0
TOTAL OTHER OBLIGATIONS	0	0	0	0	0
UNOBLIGATED CASH BALANCE	1,692,500	2,228,382	2,435,882	945,882	0

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: Office of the Administration
FUND NAME: Sample Fund
FUND NUMBER: 1000

REVENUE SOURCE: The source is an annual federal appropriation from Congress to the U. S. Department of Commerce which is then allocated to states and communities through a statutory formula. There is a required 50% state match. The formula for allocation to the states is based on population, poverty, and housing demographics. The federal budget that is passed by Congress each year is a different allocation which can fluctuate.

FUND PURPOSE: The purpose of the Sample Fund is to allow the department to accept grants from the U.S. Department of Commerce. These grants are provided to cities and counties for community development activities. Typical projects include infrastructure expansion and improvements and revitalization, and community development projects.

EXPLANATION OF UNEXPENDED APPROPRIATION AMOUNT: The types of projects utilizing these funds are typically 2 and 3 year construction projects. Grantees do not have access to the funds in one lump sum, but are instead drawdown on an as-needed basis. Therefore, given the time to project completion, unexpended funds appear annually in the budget process.

EXPLANATION OF OUTSTANDING PROJECTS: N/A

EXPLANATION OF CASH FLOW NEEDS: Cash flow needs represent one month of payroll, expenses, and fringe.

NOTES: The program is a formula grant provided to the State of Missouri, which is required to provide a 50% match.

The statute creating this funding is the Federal Commerce Act of 1985.

There are hundreds of projects in a variety of stages of completion that have been awarded funds under this program. Since projects occur at different timing intervals, the funds must be available at the point that that community submits its draw request to the department. However, it is unlikely that a request would be received at the same time from all outstanding projects.

* Do not include in the Prior Year Actual column as doing so would double count lapse & reserve.

TAX CREDIT ANALYSIS FORM INSTRUCTIONS

General Information

Pursuant to Section 33.282.2 RSMo, each department authorized to offer deductions, exemptions, credits, or other tax preferences shall submit the estimated amount of such tax expenditures for the fiscal year beginning July 1st of the following year and a cost/benefit analysis of such tax expenditures for the preceding fiscal year. The budget director will then submit the forms to the Senate Appropriations Committee and the chairman of the House Budget Committee by January 1st of each year. The Tax Credit Analysis Form will fulfill each department's statutory obligation. The completed forms (paper and electronic) are to be submitted by October 1 to Budget and Planning and resubmitted to Budget and Planning by January 15 with year-to-date information for the current fiscal year.

Instructions for Completing the Form

Use the form provided with these instructions and please do not modify the format. The General Assembly has requested as much consistency as possible, so the page headers and other format settings should be consistent. However, should more space be needed in text boxes, add rows in the corresponding places in the Excel sheet.

Please provide the most up-to-date information available when completing the form. For tax credits that include retained withholdings, when considering projections for FY 2018 and beyond, assume that the provisions of SB 509 phase-in each year. If you have questions regarding the SB 509 assumptions, please contact Jennifer Lewis at 751-9304 (Jennifer.lewis@oa.mo.gov) or Lindsey Peters at 751-9320 (Lindsey.Peters@oa.mo.gov).

Program name: List name of tax credit/exemption, deduction program

Department: List department name. Do not use abbreviations.

Date: List the month and year submitted to the Division of Budget and Planning (i.e. October, 2015)

Program category: Choose the appropriate category for each tax preference, if applicable, using the categories established in Sections 135.800-135.830 RSMo (SB 1099, 2004). See the attached list of the categories. For the purposes of completing the tax credit analyses, Budget and Planning has assigned new tax credits to the appropriate categories. If the tax preference is not on the list of categories, fill in this box with N/A.

Type: Check the applicable type for this program. If "other" is checked, list the specific type of preference available under this program.

Statutory authority: Cite the authorizing statute reference(s).

Applicable taxes: List ALL taxes that are affected by the tax preference.

Program description and eligibility requirements: Give a brief description of the program, describing the eligibility requirements, the type of tax preference available, any limits to the program, etc.

Explanation of how award is computed: Check whether the tax preference is a discretionary or an entitlement program, and if discretionary, discuss the department's process for choosing recipients. Give a detailed description of the method used to calculate awards pursuant to the program.

Program cap: If there is a cap, indicate the type and amount of the cap. If the cap is cumulative, indicate the amount remaining.

Explanation of cap: Give a brief explanation of the cap and how it is applied.

Explanation of expiration of authority: Give a brief summary of any provisions that may affect the authority of this program, and cite the appropriate statutes. This information should be provided even if there is no expiration of authority.

Specific provisions: Check all applicable provisions for the program. If the program has carry forward/back provisions, indicate the number of applicable years. Indicate if they are refundable and/or sellable/assignable and if there are additional federal deductions available similar to or related to this program. Add comments as necessary.

Certificates issued: If available, provide the total number of credits, deductions or exemptions issued during the fiscal years listed. Specifically, this amount includes any tax credit certificates awarded during the specified fiscal year.

Projects: If available, provide the number of projects for which a certificate was issued during the specified fiscal year. (This number may be the same as the number of certificates issued.)

Amount Authorized: List the amount authorized for the appropriate fiscal year. The amount authorized is equal to the amount of tax credits approved during the specified fiscal year.

Amount Issued: List the amount issued for the appropriate fiscal year. This amount includes any tax credit certificates awarded during the specified timeframe.

Amount Redeemed: List the amount redeemed for the appropriate fiscal year, as well as relevant information about any tax offsets. Amounts redeemed should match DOR's fourth quarter report. For any refunds and income modifications, include these in the redeemed amount. Insert a footnote with details of such additions.

Amount Outstanding: If possible, estimate the balance of outstanding credits at the close of the fiscal year just completed, over the life of the program. Amount outstanding is equal to the amount issued, less the amount redeemed, less any expired awards, since the inception of the program.

Amount Authorized but Unissued: Where applicable, estimate the amount of credits that have been authorized, but which have not yet been issued, but may still be issued in the future.

Year-to-Date Column for Current Year Activity: This column does not need to be filled out for the October submission, but these forms must be resubmitted by January 15, 2017 with this column completed. Please report these figures as *preliminary as of December 31, 2016*. The latter form will be used when presenting your budgets to the General Assembly.

Historical and Projected Information: This graphic details program activity for the previous three fiscal years, and is driven by the table above. The scale of the graph can be adjusted if necessary. Data series that are not applicable can be deleted.

Comments on Historical and Projected Information: Add any clarifying comments necessary. For instance, discuss how the number of certificates issued relates to the number of projects.

BENEFIT/COST ANALYSIS

The benefit/cost analysis is integral to the evaluation of a program's effectiveness and value. While the diversity of the many tax preferences somewhat precludes an easy side-by-side comparison of tax preferences, the benefit/cost comparison provided for each program gives policymakers information necessary to make informed decisions relative to that particular program. This portion of the Tax Credit Analysis Form is designed to provide "hard" numbers related to state fiscal benefits and costs, but it also gives departments an opportunity to articulate the non-tangible gains that can't be quantified in monetary terms.

This form also allows departments to provide two versions of the benefit/cost analysis. Departments are required to calculate the first version, using data solely from the previous fiscal year (FY 2015), as mandated by Section 33.282 RSMo. IN ADDITION, and if applicable, provide a second version calculated over any combination of consecutive fiscal years chosen by the department. Frequently, the true fiscal benefits and costs are not represented in a single-year analysis; therefore departments may choose a timeframe greater than one fiscal year to demonstrate the actual benefits/costs that should be attributed to a particular program. The timeframe for this analysis should not be chosen arbitrarily, but should in some fundamental way relate to the program itself. For instance, if a program has a 5-year carry-forward provision, a 5-year timeframe may be suitable.

Direct fiscal benefits: Give the dollar amount of direct state fiscal benefits realized as a result of this program for the designated timeframe. Direct benefits may include items such as the increased state withholding taxes associated with new jobs created directly at the facility in question, or the new state sales taxes realized from purchases for construction for the project in question. These benefits can vary by program.

Indirect fiscal benefits: If known, give the dollar amount of indirect state fiscal benefits associated with this program for the designated timeframe. Indirect benefits may include items such as the increased state withholding taxes stemming from “spin-off” jobs that result from the project, or increased state sales tax receipts resulting from the expenditure of new wages. Also, indirect benefits may include any fiscal savings that occur as a result of the program. For instance, if a tax preference reduces the need for state spending, these savings could be considered an indirect fiscal benefit.

Direct fiscal costs: Give the dollar amount of direct state fiscal costs incurred as a result of this program for the designated timeframe. Direct costs include the amount redeemed during the specified timeframe, as well as personal service, expense, and fringe costs for staff dedicated to the program. The staff costs counted as “direct” costs would be those costs that an agency would not incur if the program did not exist. Do not duplicate direct staff costs on this form and your Program Descriptions Forms. Any such costs reported on the Tax Credit Analysis Form should be excluded from the Program Description Forms and vice versa.

Indirect costs: If known, please provide any indirect state fiscal costs incurred as a result of this program for the designated timeframe. Do not include indirect administrative costs.

Other benefits: Describe in detail any other benefits realized as a result of this program that may not be quantifiable as state fiscal benefits. Such “other” benefits may include improved community infrastructure or programs, improved environmental conditions, increased local tax revenues, the removal of blight, the availability of affordable housing or other resources, access to educational or training opportunities, or a host of other appropriate benefits.

Derivation of benefits: Give a detailed accounting of how the benefit amounts were calculated. For example, show the number of new jobs created and the estimated salaries to determine the new withholding taxes resulting from the program. If both temporary and permanent new jobs are created, indicate the number that are temporary and the number that are permanent. Be specific and provide information that will help the average lay reader understand your computations.

Performance measure(s): Departments should include a limited number of significant, pertinent performance measures. Departments are encouraged to use graphic information when possible. (If using graphics to represent performance measures, use the “Form Data Sheet” tab to input the supporting data. See the “Permanent New Jobs Created” graph for an example.) When available, departments should include previously projected versus actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted performance for the upcoming two fiscal years. The number of measures should be limited to four or fewer.

A list of tax credits, exemptions and deductions, follows. Please note this list may not be inclusive of all tax preferences. It may not include all changes to credits, exemptions, deductions or other tax

preferences made in recent legislative sessions. Agencies authorized to offer tax deductions, exemptions, credits, or other tax preferences are responsible for submitting the applicable forms.

A blank Tax Credit Analysis Excel form and an example are available on Budget and Planning's web site <http://oa.mo.gov/budget-planning/budget-information/2018-budget-instructions> and you will receive an electronic copy of the form from Budget and Planning. Please contact Pamela McQuary (751-2345), in the Division of Budget and Planning, if you do not receive the electronic copy.

Tax Credit Categories defined in 135.800 RSMo

(New tax credits have been assigned to categories by Budget and Planning)

Agricultural

- Agricultural Product Utilization Contributor
- New Generation Cooperative Incentive*
- Family Farm Livestock Loan
- Meat Processing Facility Investment
- Qualified Beef
- Wine and Grape Production

Business Recruitment

- Bring Jobs Home
- Business Facility
- Enterprise Zone**
- Business Use Incentives For Large-Scale Development Programs (BUILD)
- Development
- Neighborhood Assistance
- Rebuilding Communities
- Rolling Stock
- Enhanced Enterprise Zones Credits
- Manufacturing Jobs Act
- Missouri Quality Jobs
- Sporting Events Credits
- Missouri Works
- Port Cargo Expansion
- Qualified Trade Activities
- International Trade Facility

Community Development

- Neighborhood Assistance
- Dry Fire Hydrant
- Family Development Accounts
- Transportation Development

Domestic and Social

- Youth Opportunities
- Shelter For Victims Of Domestic Violence
- Senior Citizen Or Disabled Property Tax
- Special Needs Adoption
- Champion For Children
- Peace Officer Surviving Spouse
- Maternity Home
- Residential Treatment Agency
- Pregnancy Resource Center
- Food Pantry
- Residential Dwelling (Disabled Access)
- Shared Care
- Developmental Disability Care Provider

Entrepreneurial

- Capital
- Certified Capital Company
- Seed Capital
- New Enterprise Creation
- Research
- Small Business Incubator
- Innovation Campus
- Guarantee Fee
- New Generation Cooperative Incentive*

Environmental

- Charcoal Producer
- Wood Energy
- Qualified Alternative Fuel Vehicle Refueling Property

Financial And Insurance

- Bank Franchise
- Bank Tax Credit for S Corporations
- Examination Fee
- Health Insurance Pool
- Life And Health Insurance Guaranty
- Property and Casualty Guaranty
- Self-Employed Health Insurance

Housing

- Neighborhood Preservation
- Low Income Housing
- Affordable Housing

Redevelopment

- Historic Preservation
- Brownfield Redevelopment
- Community Development Corporations
- Infrastructure
- Bond Guarantee
- Small Business (Disabled Access)
- New Market Equity Investment
- Distressed Areas Land Assemblage

Training and Educational

- Missouri Works Community College New Jobs
- Missouri Works Community College Job Retention

*Listed under multiple categories

**Certain enterprise zone abatements ended in 2005

Deductions, Exemptions, Credits and Other Tax Preferences

<u>Dept.</u>	<u>Program</u>	<u>Statutory Citation</u>
DED	Affordable Housing Assistance Tax Credit	32.105-32.125
	Bond Guarantee Tax Credit (MDFB)	100.297
	Bring Jobs Home Act Deduction	143.1100
	Brownfield Jobs/Investment Tax Credit	447.700-447.718
	Brownfield Remediation Credits	447.700-447.718
	Certified Capital Company (CapCo) Tax Credit	135.500-135.529
	Community Development Bank Tax Credit	135.400-135.430
	Community College Job Retention	620.800-620.809
	Community College New Jobs Training Bonds	620.800-620.809
	Development Tax Credit	32.100-32.125
	Distressed Areas Land Assemblage Tax Credit	99.1205
	Dry Fire Hydrant Tax Credit	320.093
	Enhanced Enterprise Zones	135.950-135.973
	Enhanced Enterprise Zones – Mega Projects	135.968
	Enterprise Zone Benefits	135.200-135.270
	Family Development Accounts	208.750-208.775
	Historic Preservation Tax Credit	253.545-253.561
	Infrastructure (Contribution) Tax Credit (MDFB)	100.286.6
	Innovation Campus	620.2600
	International Trade Facility Deduction	143.2110
	Manufacturing Jobs Act	620.1910
	Missouri BUILD Bonds	100.700-100.850
	Missouri Low-Income Housing Tax Credit	135.350-135.363
	Missouri Quality Jobs	620.1875-620.1890
	Missouri Works	620.2000-620.2020
	Mutual Fund	620.1350
	Neighborhood Assistance Program	32.100 - 32.125
	Neighborhood Preservation	135.475-135.487
	New Enterprise Creation Tax Credit	620.635-620.653
	New/Expanded Business Facility Tax Credit	135.100-135.150
	New Market Qualified Equity Investment Tax Credit	135.680
	Qualified Alternative Fuel Vehicle Refueling Property	135.710
	Qualified Trade Activities Deduction	143.2215
	Port Cargo Expansion Deduction	143.2105
	Rebuilding Distressed Communities – Business Credits	135.530-135.535
	Rebuilding Distressed Communities – Employee Credits	135.530-135.535
	Small Business Incubator Tax Credit	620.495
	Sporting Events Credit for Donations	67.3005
	Sporting Events Credit for Ticket Sales	67.3000
	Transportation Development Tax Credit	135.545
	Winery and Grape Growers Tax Credit	135.700
	Wood Energy Producers Credit	135.300-135.311
	Youth Opportunity and Violence Prevention Tax Credit	135.460

<u>Dept.</u>	<u>Program</u>	<u>Statutory Citation</u>
DHSS	Shared Care Tax Credit	660.053-660.055
Treasurer's Office	Missouri Higher Education Savings Program (deduction)	166.435
DIFP	MO Life & Health Insurance Guaranty Assoc. Credit	376.745
	MO Property & Casualty Insurance Guaranty Assoc. Credit	376.774
	MO Examination Fee Credit	148.400
	State Health Insurance Pool	376.975
DNR	Charcoal Production Tax Credit	135.313
DOR	Bank Franchise Tax Credit	148.064
	Bank Tax Credit for S Corporation Shareholders	143.471
	Champion for Children Tax Credit	135.341
	Disabled Access for Homeowners	135.562
	Disabled Access Tax Credit for Small Business	135.490
	Food Pantry Tax Credit	135.647
	Long Term Care Tax Deduction	135.096
	Peace Officer Surviving Spouse Tax Credit	135.090
	Rolling Stock	137.018
	Senior Citizen Property Tax Relief	135.010-135.035
	Self-Employed Health Insurance Tax Credit	143.119
	Special Needs Adoption Tax Credit	135.325-135.339
DSS	Developmental Disability Care Provider Tax Credit	135.1180
	Maternity Homes Credit	135.600
	Pregnancy Resource Center Tax Credit	135.630
	Residential Treatment Agency Tax Credit	135.1150
	Shelter for Victims of Domestic Violence	135.550
Agriculture	Agricultural Product Utilization Contributor Tax Credit	348.430
	Family Farm Livestock Loan And Tax Credit Program	348.500
	New Generation Cooperative Incentive Tax Credit	348.432
	Meat Processing Facility Investment Tax Credit	135.679
	Qualified Beef Tax Credit	135.679

Program Name:																					
BENEFIT: COST ANALYSIS (includes only state revenue impacts)																					
	FY 2015 ACTIVITY	Other Fiscal Period (indicated time period)	Derivation of Benefits:																		
BENEFITS																					
Direct Fiscal Benefits																					
Indirect Fiscal Benefits																					
Total																					
COSTS																					
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BENEFIT: COST	#DIV/0!	#DIV/0!																			
Other Benefits:																					
PERFORMANCE MEASURE(S)																					
Permanent New Jobs Created																					
<table border="1" style="margin-top: 10px; width: 100%; border-collapse: collapse;"> <caption>Permanent New Jobs Created Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Estimated</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td>FY 2014</td> <td>0</td> <td>0</td> </tr> <tr> <td>FY 2015</td> <td>0</td> <td>0</td> </tr> <tr> <td>FY 2016</td> <td>0</td> <td>0</td> </tr> <tr> <td>FY 2017</td> <td>0</td> <td>0</td> </tr> <tr> <td>FY 2018</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Fiscal Year	Estimated	Actual	FY 2014	0	0	FY 2015	0	0	FY 2016	0	0	FY 2017	0	0	FY 2018	0	0
Fiscal Year	Estimated	Actual																			
FY 2014	0	0																			
FY 2015	0	0																			
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FY 2017	0	0																			
FY 2018	0	0																			
Comments on Performance Measure:																					

Program Name: Historic Preservation (HTC)																																										
Department: Economic Development			Contact Name & No.: Lindsey Peters (573) 751-9320			Date: October 2016																																				
Program Category: Redevelopment			Type: Tax Credit <u>X</u> Other (specify) _____																																							
Statutory Authority: Sections 253.545 - 253.561, RSMo.			Applicable Taxes: Income taxes, bank taxes, insurance premium taxes, and other financial institutions taxes																																							
Program Description and Eligibility Requirements: 25% credit issued for qualified rehabilitation costs on historic structures. Individuals, organizations and businesses which have a Missouri liability are eligible to apply.																																										
Explanation of How Award is Computed: Entitlement <u>X</u> Discretionary _____ Applicant applies to DED at beginning of project to receive preliminary approval. Along with application requirements, proposed work is reviewed by DNR SHPO. After work is complete, applicant files second application along with proof of expenses. Credits are issued after project has met program requirements and work is complete. This is a fiscal year program.																																										
Program Cap: Cumulative \$ _____ (remainder of cumulative cap) \$ _____ Annual \$ <u>X</u> _____ None _____ Explanation of cap: January 1, 2010 - June 30, 2010 cap is \$70M; Beginning FY 11 cap is \$140M /FY. Projects not under cap: Owner-occupied residences (capped at \$250,000 in credits) and projects to receive \$275,000 in credits.																																										
Explanation of Expiration of Authority: Section 253.550, RSMo.																																										
Specific Provisions: (if applicable) Carry forward <u>10</u> years Carry Back <u>3</u> years Refundable _____ Sellable/Assignable <u>X</u> Additional Federal Deductions Available <u>X</u>																																										
Comments on Specific Provisions: 20% Federal Historic Credit																																										
	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 (year to date)	FY 2017 (Full Year)	FY 2018 (Budget Year)																																				
Certificates Issued (#)	142	158	146	42	150	150																																				
Projects (#)	118	128	135	35	120	120																																				
Amount Authorized	\$93,923,652	\$146,635,429	\$139,446,404	\$38,776,201	\$140,000,000	\$140,000,000																																				
Amount Issued	\$71,495,994	\$41,791,636	\$43,863,881	\$12,664,824	\$65,000,000	\$65,000,000																																				
Amount Redeemed	\$78,814,711	\$59,829,671	\$58,537,252	\$12,445,645	\$65,000,000	\$65,000,000																																				
FY 2016 EST. Amount Outstanding		\$37,243,860		FY 2016 EST. Amount Authorized but Unissued		\$262,584,116																																				
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Comments on Historical and Projected Information:																																										

Program Name: Historic Preservation (HTC)

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2015 ACTIVITY	Other Fiscal Period (10-year)
BENEFITS		
Direct Fiscal Benefits	\$883,090	\$5,625,699
Indirect Fiscal Benefits	\$3,849,848	\$24,525,345
Total	\$4,732,938	\$30,151,044
COSTS		
Direct Fiscal Costs	\$29,327,086	\$141,655,109
Indirect Fiscal Costs	\$0	
Total	\$29,327,086	\$141,655,109
BENEFIT: COST	0.16	0.21

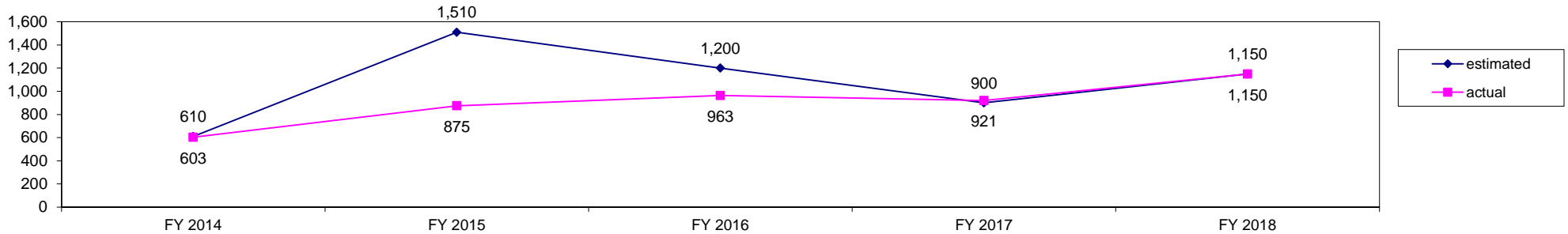
Derivation of Benefits: Investment: (a) \$274,631,422 in Non-Residential Investment spending in 2015-2019. (b) \$311,910,292 in Residential Investment spending in 2015-2019.
Employment: (a) 881 jobs across various industries in local competitive markets at average wage rates in 2019-2024.
Other Assumptions: (a) real wage growth starting in 2016.
Incentives/Credits: (a) \$146,635,429 in Historic Preservation tax credits over years 2015-2019.
Impacts occur Statewide. All Values in 2015\$. Assumptions provided by DED. Estimated using REMI.
The multi-year fiscal Benefit-Cost Ratio is 0.14 when other program incentives are included.

Other Benefits: In FY-2015, every dollar of authorized program tax credits returns: \$1.76 in new personal income totaling \$51.76 million, \$2.96 in new value-added/GSP totaling \$86.79 million, and \$4.70 in new economic output totaling \$137.73 million.

Over 10 YEARS, every dollar of authorized program tax credits returns: \$3.44 in new personal income totaling \$487.09 million, \$5.51 in new value-added/GSP totaling \$779.88 million, and \$9.66 in new economic output totaling \$1,367.74 million

PERFORMANCE MEASURE(S)

Permanent New Jobs Created



Comments on Performance Measure: N/A